

Premier and Cabinet Circular

PC 013 – ANNUAL REPORTING REQUIREMENTS



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Introduction

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 agencies and entities in the General Government Sector (GGS) which are presenting annual reports to the South Australian Parliament.

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

Finance managers can advise on whether agencies and entities are part of the GGS.

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. Staff who are writing annual reports about their agency or entity should familiarise themselves with these Regulations.

Other requirements for specific annual reporting are contained in a range of Acts and Regulations which agencies are responsible for ensuring compliance with.

Entities which are unsure of whether they are deemed an agency under the Public Sector Act 2009 should seek legal advice.

Machinery of Government changes

Public Sector agencies' annual reports should reflect the name and structural organisation of the agency as at 30 June of the relevant financial year. Outgoing or transitioned divisions must meet their annual reporting obligations to the agency under which they operated until 30 June of the relevant financial year.

The principles of annual reporting

Annual reports must be:

- Transparent and accountable
- Concise
- Open
- Performance-based
- Factual
- Citizen-centric
- Accessible
- Digital

What these principles mean:

1. Transparency and accountability are 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.

The table below (Table 1) shows where agency information should be published.

Table 1

Annual Report Information	Annual Report	Agency website	Data SA
All statutory reporting requirements	Must be in annual report		
Numerical data presented in tables	If numerical table is used in the annual report include a hyperlink to the data in Data SA		Present as a five-year (or more) time series in open data format, under your agency section on Data SA
Audited financial statements and Independent Auditor-Generals letter of certification	Must be in the annual report		
Other information not required for statutory reporting	Do not include in annual report, 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

2. 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.

3. Open

All numerical data presented in a table in the annual report should also be presented as a five-year time series (if available) on Data SA under each agency's page. A URL hyperlink to the landing page of the dataset must be provided in the agency's annual report. Data for future years will be published to this set of data.

Agencies are required to publish data to Data SA within a week of the annual report being tabled in Parliament. New annual report data should be approved before it is published to Data SA.

The preferred open data format is comma-separated values (CSV).

All datasets must be reported. Agencies should not use the term Not Applicable (N/A). Agencies must report the actual number even if the numeric value is zero.

Audited financial reports are exempted from placement on Data SA as they require a signature.

For naming conventions and additional guidance for publishing refer to the frequently asked questions (FAQs) available in SA Gov Extra at extra.sa.gov.au/Annual-Reporting.

4. Performance-based

An annual report must inform Parliament and the public about the performance of the agency. The effectiveness 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 the program or initiative is intended 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 SA Gov Extra at extra.sa.gov.au/Annual-Reporting.

Agencies which do not report clearly on their performance (that is, the efficiency and effectiveness of programs) will be in breach of their statutory responsibilities.

All promotional material must be published on agency websites instead of in annual reports. Lists of achievements must be avoided.

5. Factual

Claims about agency performance and outcomes must be substantiated by evidence.

6. 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 agencies to improve the readability of content, for example <https://readable.io/>.

- All topics addressed in the following sections of the annual report should include an explanation of what the information means for South Australians:
 - Agency contribution to whole of government objectives.
 - Agency specific objectives and achievements.
 - Reporting required under any other act or regulation.
- 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. However, use of ALT text with graphics is recommended to ensure document accessibility.
- Numeric data in tables must also be presented on Data SA in CSV format, to provide for full accessibility by a wider audience.

7. Accessible

Annual reports presented in standard PDF format are not accessible for people with visual impairment. An accessible PDF version of the annual report must be provided to Parliament and accessible formats provided on the agency website. Part 3 of this circular provides more information on formats.

8. Digital

In keeping with digital standards, all annual reports must 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. The HTML format is in addition to providing an accessible PDF version on the agency website. The financial statements are difficult to convert to HTML, so are excluded from this requirement. HTML versions of earlier annual reports should continue to be available on agency websites to support accessibility.

Legislative framework, timeframes and tabling

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: <https://www.archives.sa.gov.au/alias/privacy>.

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 (that is, by 30 September) and that the date on which the report was presented to the relevant Minister appears 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 apply.

The annual report of a statutory authority must be tabled in accordance with all legislative requirements. Where the annual report of a statutory authority has been combined into the primary agency annual report, and there is an inconsistency between the 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*.

Late reports

If a report is presented to the relevant Minister after the end of the period allowed, the *Public Sector Act 2009* section 12 states that the report must be accompanied by a written statement of the reasons for the delay. The template has a provision for this statement, which can be deleted if not required.

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 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

Level 7, 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 waiting for the next Tuesday that Parliament is sitting, hence the importance of specifying a particular date.

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 following year's annual report.

Legal deposit requirements

Legal deposit is a statutory requirement that requires publishers to deposit copies of their publications in designated deposit libraries in their legal jurisdiction. Under the provisions of the South Australia [Libraries Act 1982](#) government publications, including annual reports must be deposited with the following libraries in accordance with the method of deposit specified below.

1. Parliamentary Librarian Parliament of South Australia

Method of deposit:

Electronic by email to: library.services@parliament.sa.gov.au

Contact:

Phone: (08) 8237 9428

Email: library.services@parliament.sa.gov.au

2. State Library of South Australia

Method of deposit:

Through the [National edeposit \(NED\)](#) service:

Contact:

Phone: (08) 8207 7280

Email: slsa.publishedcd@sa.gov.au

Government branding

Use either common Government of South Australia branding or agency-specific government branding. Refer to [PC025, Common Branding Policy for the South Australian Government](#).

The [Government of South Australia Branding Guidelines](#) detail the principles for use of the Government of South Australia logo on communications materials, including publications.

For further information contact: Government Communications, Department of the Premier and Cabinet, email govcommunications@sa.gov.au, or visit the [DPC website](#).

Formats

Format for Parliament

Reports must be converted to accessible PDF for provision to Parliament. Information on creating accessible PDF documents is provided on SA GOV EXTRA at extra.sa.gov.au/Annual-Reporting.

Format for agency website

Place the accessible PDF on the agency's website for download and in addition, the content from the report in HTML web content (excluding financial statements). This enables full accessibility and searchability. Ensure the PDF and HTML versions are ready to go live on the day when the annual report is tabled in Parliament.

Format for annual report open data

The preferred format for annual report open data is CSV. For naming conventions and additional guidance refer to the FAQs available on SA Gov Extra at extra.sa.gov.au/Annual-Reporting. Data SA provides a guide to publishing annual report data at data.sa.gov.au/toolkit.

Hard copies for the community

In 2006, Cabinet approved that agency annual reports should be made available to the public exclusively by electronic means. Promotional hard copies should not be produced. Agencies can print and provide a copy of the report if requested or provide in an alternative format if required for accessibility reasons.

Annual report template

Use of template

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

The template ensures that standards for content provision are met, and that agencies' reports provide consistent information in the same format.

The template is divided into the following sections:

- Overview: about the agency.
- The agency's performance.
- Financial performance.
- Risk management.
- Reporting required under any other act or regulation.
- Public complaints – note new complaint categories, sub-categories and metrics should be used in the Annual Report from 2018-19. The template outlines the complaint reporting requirements.
- Audited financial statements.

Templates are available for Word versions 2010 and 2013/2016.

Independent Authorities use of template

Independent authorities are encouraged to use the template to ensure the essential minimum annual reporting requirements are met and can expand or extend the template to accommodate the significant reporting which is unique to each authority.

Alternatively, Independent Authorities may choose to use a different annual report format.

Reports used for marketing and promotion

This circular places no constraints on the publication of other marketing materials.

Action list for agencies

Action
Cease commercial design and printing of annual reports.
Place promotional information on agency website and do not include in the annual report.
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 remain on the annual report).
Place Freedom of Information (FOI) 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. This statement should appear on the agency website and not in the annual report (effective from 2016-17).
Look at the annual report template to plan for content requirements.
Prepare/review 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*.
Complete annual report template.
Check draft annual report content for readability using an online readability tool.
Check that all reporting is citizen-centric.

Publish annual report data as open data and insert Data SA hyperlinks where appropriate within the annual report document.

For existing datasets Agencies are required to publish the new year of data to Data SA within a week of the annual report being tabled in Parliament. New year annual report data should be added as a new resource to existing datasets. Data should not be published to Data SA until it is approved.

Agencies must not delete a published annual report dataset or apply the 'Private' setting to an existing published dataset. All amendments must be transparent and clearly reported.

If creating a new dataset, the 'Private' setting can be applied until the annual report is tabled in Parliament.

For further information please refer to the FAQs available on SA Gov EXTRA at extra.sa.gov.au/Annual-Reporting.

Seek the written approval of the Chief Executive or authorised officer for verification and approval of the report.

Ensure the annual report is provided to the Minister's office by the due date.

Forward to Cabinet Office for subsequent tabling in Parliament by the due date.

Ensure the PDF annual report and HTML annual report are published on the day of tabling. Note: financial statements do not need to be published in HTML format.

Arrange a legal deposit copy for the State Library of South Australia through the [NED](#) service; and email a copy to the SA Parliamentary Library.

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

Document Control

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Next review date: May 2020

For more information

Office of the Chief Executive

E: DPCOCEReporting@sa.gov.au
W: dpc.sa.gov.au/resources-and-publications/premier-and-cabinet-circulars
FAQ's & Annual Report Template:
extra.sa.gov.au/Annual-Reporting