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Premier and Cabinet Circular

PC013 – ANNUAL REPORTING REQUIREMENTS

Effective from November 2023

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Purpose

Under the [Public Sector Act 2009](#) (the Act), each public sector agency must present a report on its operations to its minister once a year who must table that report in Parliament.

These annual reports give Parliament and the public important information about the agency's activities and performance, and are a key mechanism to ensuring public accountability and transparency.

This circular sets out the requirements for annual reporting.

Context

The Act and [Public Sector Regulations 2010](#) set out the specific requirements for public sector agency annual reports. Section 12(6) of the Act 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.

Agencies may also need to comply with other legislative requirements for annual reporting that are specific to their policy, operational and service delivery remit. Each agency is responsible for identifying and complying with those.

This circular only addresses information required for annual reporting. Agencies should make their annual reports including any information not required for statutory reporting available to the public and stakeholders, through their website and any other appropriate means.

Authority and accountability

All Chief Executives are responsible for ensuring their agency delivers an annual report that complies with all reporting requirements, including information privacy obligations (PC012) and legal deposit requirements.

Ministers' offices are responsible for ensuring the report is tabled in Parliament within in the necessary timelines.

Each year, the Department of the Premier and Cabinet (DPC) will prepare and distribute to agencies:

- a mandatory annual report template.
- supporting materials including information, guidelines and check lists to guide agencies when developing annual reports. These are aligned with the principles and requirements outlined in this circular.

The Chief Executive, DPC is authorised to approve these supporting materials. If an entity is unsure whether it is deemed an agency under the Act, they should seek legal advice from their agency's legal team and/or the Crown Solicitor's Office.

Application

Eight principles for annual reporting

Eight core interconnected principles ensure accessible, transparent and accountable annual reporting on outcomes in a meaningful way for South Australians.

1. Transparent and accountable

All statutory reporting obligations must be specifically listed and addressed in annual reports.

The template provided by DPC includes a section for each specific reporting obligation that is common to most agencies. Additional reporting obligations, relevant to an agency, can be added to the template.

Annual reports must also include audited financial statements.

2. Concise

Annual reports should be limited to statutory reporting obligations and reporting requested by the minister(s).

The Premier may direct all agencies to include specific information in annual reports. DPC will advise agencies of this if necessary.

3. Open

Data in annual reports should be easily available to the public via Data SA.

All numerical data presented in a table must:

- be presented as a five-year time series (if available) on Data SA,
- have hyperlinks directly to appropriate Data SA landing page, and
- be published on Data SA within a week of the annual report being tabled in Parliament.

The term *Not Applicable (N/A)* should not be used. Agencies must report the actual number even if the numeric value is zero.

Audited financial reports are exempt from publishing on Data SA as they require a signature.

4. Performance-based

The effectiveness and efficiency of agency programs and initiatives must be clearly reported. Agencies are encouraged to use performance indicators that measure the results the program or initiative.

Other types of evaluations and assessments, as outlined in the supporting guidelines, can be used.

Promotional material must not be included in annual reports.

5. Factual

Agency performance and outcomes claims must be evidence based.

6. Citizen-centric

Reports should have meaning and relevance to the public.

- Reports must be in plain English and easy for the general public to understand.
- Reports must explain what the information means for South Australians, specifically where it relates to agency contributions to government objectives, agency-specific objectives and achievements and statutory reporting requirements.
- All acronyms must be described in full the first time they are used.
- Terms must be widely understood by the general public or explained.
- Data can be presented as infographics or trend charts, however accessibility requirements must be considered.

7. Accessible

Annual reports must be provided in a way that meets accessibility requirements. This ensures all members of the community can access the information contained within the report.

Standard PDF formats are not accessible.

The Online Accessibility Toolkit at accessibility.sa.gov.au provides more information on accessibility requirements.

8. Digital

Annual reports must be provided on agency websites in line with digital standards to support both accessibility and searchability. This means they must be provided in both HTML format and accessible PDF. Financial statements, which are difficult to convert to HTML, are excluded from this requirement.

Government branding

All annual reports must follow the South Australian Government branding requirements and guidelines. Refer to [PC005, Whole of Government Communications, Branding and Advertising](#).

Timing and Tabling

Annual reports must contain information, and reflect the name and organisational structure, as at 30 June of the reportable year.

If there have been machinery of government changes during the year, transitioned divisions must report as part of the agency they are with as at 30 June.

Annual reports must be submitted to the relevant Minister within three months of the end of a financial year. The date it is presented to the Minister must be prominently displayed.

If a report is presented to the relevant Minister late, it must be accompanied by a written statement outlining the reasons for the delay.

The Minister has 12 sitting days to table the report in Parliament. The Minister's office must coordinate tabling as per usual processes.

Statutory authorities, and agencies with prescribed reporting under different arrangements must follow the timeframes and requirements outlined in their guiding or establishing legislation.

If a statutory authority's annual report is combined into the primary agency's annual report, and there is an inconsistency between the statutory authority's legislation and the Act, the more stringent timeframe should be followed.

If a statutory authority's legislation requires it to prepare an annual report but have it tabled in Parliament, the primary agency's annual report must still be tabled in accordance with the Act.

Changes after tabling

If the report is changed after it has been tabled, Parliament must be advised. There are three options:

1. The entire report can be tabled again with a note on the top advising of the changes and the corresponding page number/s.
2. If the amendment only appears on a couple of pages, then just the amended pages can be tabled with a note on the top advising of the changes.
3. An error can be corrected in the following year's annual report.

Legal deposit requirements

As per the [Libraries Act 1982](#), agencies must provide a copy of their annual report to the Parliamentary and State Library after the report has been tabled in both Houses of Parliament.

Publishing annual reports

Reports will only be made available electronically. 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

Each year, DPC will provide agencies with a template to use for their annual report to streamline the annual reporting process. The template ensures that standards for content provision are met, and that agencies' reports provide consistent information in the same format.

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

Retaining past reports

Annual reports are official records of enduring value and they must be captured and managed in the agency's records management system. In accordance with the [General Disposal Schedule 30 v2](#) (as amended), issued under the *State Records Act 1997*, original annual reports are permanent records.

For further advice regarding the ongoing management of annual reports please contact your agency's records management area.

Exemptions

Exemptions for statutory authorities or agencies with alternative statutory reporting arrangements are explained under the relevant section of this circular.

There are no other exemptions associated with this circular.

Monitoring and compliance

The Office of the Chief Executive, DPC is responsible for maintaining this circular, providing guidance and advice on how to apply it, and working with agencies to ensure templates and guidelines are appropriately applied.

Distribution and publication

This circular will be published on the DPC website, along with the annual report template.

All supporting materials for agencies will be published on the [Department of the Premier and Cabinet \(DPC\)'s Extranet](#).

Further information on the Information Privacy Principles is available from the [State Records website](#).

Document Control

Review number: 6
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Next review date: April 2026

For more information

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