



**Government
of South Australia**

Department of the Premier and Cabinet Circular

PC013 – Annual Reporting Requirements

For 2015/16 Annual Reporting

Annual Reporting Requirements

2015/16 reporting period

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1. INTRODUCTION

1.1. Purpose of this Circular

This circular assists staff involved in the preparation of annual reports for public sector agencies in South Australia. It is updated regularly to reflect changes in reporting requirements. This circular distinguishes between mandatory reporting requirements (described in section 3) and optional requirements (described in section 5).

Most requirements are either set out in the *Public Sector Act 2009* (PS Act) or Public Sector Regulations 2010 (PS Regulations) or are matters that Cabinet requires agencies to report on. Agencies should be familiar with their own legislation, which may include additional reporting requirements.

1.2. Purpose of Annual Reports

As required by the PS Act, each public sector agency must, once in each year, present a report on the agency's operations to the agency's minister. Public sector annual reports are critical accountability documents from chief executives of government agencies, and from public sector agencies such as boards and committees, to the responsible minister and, in turn, to Parliament. They complement the budget papers and Estimates briefs. Each of these documents are key elements of the government's planning, budgeting and reporting cycle. Together they ensure that Parliament and the public are fully informed about agency performance for each financial year.

Annual reports are not promotional publications, but can be a rich source of information about government activities in specific areas. As such, they should focus on communicating the levels of success achieved through agency activities towards government policy outcomes in the previous financial year and the resources used in the process.

Information contained in annual reports should be clearly set out in the context of the strategic directions of an organisation and of the government as a whole.

The PS Regulations (section 7F) require agencies to develop annual reports containing information (including relevant statistics) on the agency's strategic plans and the relationship of the plans to government objectives committed to from time to time. This may include election policy commitments, budget commitments, economic and strategic priorities, social and environmental commitments and public sector commitments such as *A Modern Public Service: Building a Stronger South Australia*, aiming 'to build a modern and capable public sector that works together with citizens, business and communities to deliver results for South Australia'.

Annual reports should also:

- identify major issues or policy challenges that the agency faces in the near future
- highlight significant collaborations with other public sector agencies and/or the wider community, and
- provide information about service improvements.

1.3. What Makes a Good Annual Report

High quality annual reports provide:

- a seamless document that is easily accessible to the reader
- a clear statement of agency achievements and performance (both 'good' and 'bad' news)
- discussion of current issues and future plans
- summaries and simplified information using appropriate tables, graphs and charts, and

- clear links with the agency's and the government's strategic priorities and achievement against relevant government objectives.

A useful part of an annual report is a selection of highlights or significant achievements that have occurred during the year and that provide a snapshot of agency achievements. Highlights should be placed in a prominent position.

High quality annual reports *avoid*:

- merely describing functions or listing programs
- detailed examination of marginal activities
- disjointed descriptions of the work of different branches or individuals, or
- jargon or 'bureaucratese'.

1.4. Further Guidance on Performance Reporting

Reporting on performance and aligning it with the strategic objectives of the agency and government is challenging. However, there is much to gain from better performance reporting, built on robust frameworks that are directly linked to organisational plans, budgets and strategies.

The Australian National Audit Office has found that organisations with reliable performance information achieved good performance reporting through:

- establishing a robust performance culture based on public sector values
- maintaining strong links between reporting, planning and management, and
- ensuring strong links between external and internal reporting.

Agencies seeking further information on possible approaches to performance reporting may find useful resources at the following websites:

Australian National Audit Office www.anao.gov.au

Audit Commission (UK) www.audit-commission.gov.uk

Global Reporting Initiative www.globalreporting.org

2. LEGISLATIVE FRAMEWORK, TIMEFRAMES AND TABLING

2.1. Legislative Framework

Under the PS Act, public sector agencies are legally obliged to report annually on their activities. The PS Act's definition of 'public sector agency' is listed in Appendix 1. If further clarification is required, it may be appropriate to seek advice from the Crown Solicitor's Office.

Under section 12(6), the PS 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.

The PS Act and PS Regulations specify a number of requirements and empower the Commissioner for Public Sector Employment and the Premier to compel agencies to provide additional information in their annual reports. These requirements are detailed in this circular.

Agencies subject to the PS Act are also subject to the *Public Finance and Audit Act 1987*. Financial reporting requirements pursuant to that Act are outlined in Treasurer's Instruction 19: Financial Reporting (detailed in this circular under section 4).

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 PS Act still apply.

In preparing their annual report, agencies should be aware of their obligations under Premier and Cabinet Circular 12 – Information Privacy Principles Instruction. Agencies should take particular care that they are not disclosing personal information outside of what is permitted under principle 10.

Annual reports are published and promoted on agency internet sites following tabling in Parliament. In preparing annual reports, agencies should give consideration to the fact that any personal information published in the annual report may be broadly accessible, including being searchable through global search engines.

Information about privacy can be found in PC012, which is available from DPC's website 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 PS Act requires that 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 is set out in a prominent position. The minister then has 12 sitting days to table the report in Parliament.

Should a public sector agency 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 PS Act, the more stringent timeframe prevails¹.

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

¹ For further information, please refer to the *Public Sector Act 2009*, section 12(3)

these circumstances, the annual report of a public sector agency is still required to be tabled in accordance with the provisions of the PS Act.

2.3. Late Reports

If a report is presented to the relevant minister after the end of the period allowed, the PS Act states that the report must be accompanied by a written statement of the reasons for the delay (section 12(9)). This statement must be laid before each House of Parliament together with the report when tabled.

The Statutory Authorities Review Committee of Parliament has raised concerns about lengthy delays in the tabling of some annual reports. Such delays not only diminish the opportunity for meaningful parliamentary scrutiny of reports, they also unduly delay public release of the reports because the convention is to table a report in Parliament before releasing it publicly.

The problem of lengthy delays usually arises because an annual report is not tabled by the last parliamentary sitting day in a given calendar year, which is usually in early December. As a consequence, there is no opportunity to table the report until Parliament resumes sitting in the following year, usually in early February.

These lengthy delays will be addressed in two ways. First, agencies are asked to ensure that annual reports are prepared and tabled in accordance with the statutory timeframe described above. Second, in the event that the tabling of a completed annual report is unavoidably delayed beyond the end of the calendar year, agencies should seek formal ministerial approval to publicly release the completed report prior to tabling in Parliament. Once the minister has approved public release, the agency should make the report publicly available in the normal manner.

In such instances, the minister will table the report in Parliament at the earliest opportunity. The report tabled in Parliament should be unchanged from that publicly released.

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 that must be tabled on a particular day 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 CD or 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 the Cabinet Office will endeavour 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

Generally, once an annual report has been tabled in Parliament, there should be no additions, deletions or amendments.

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 (C'th)* require all publishers (including government) to deposit a copy of every hard copy annual report published in South Australia with the libraries listed below:

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

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

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

Agencies that have libraries are also encouraged to deposit a copy of their annual report with them.

2.7. Government Branding

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

The Government of South Australia (or agency-specific) logo must appear on the cover as a minimum.

For further information on government branding, contact:

Government Communications Advice, Department of the Premier and Cabinet

Telephone: 8204 9175

E-mail: govcommunications@sa.gov.au

Website: govcommunications.sa.gov.au

3. CONTENT OF ANNUAL REPORTS: MANDATORY REPORTING ITEMS

3.1. Agency Identification

The front of the annual report should include:

- Government of South Australia logo (or agency-specific variation)
- reporting period (for instance, 2015-16)
- name, website and address of agency (including the unit) that prepared the report
- ABN of agency
- contact telephone and a general email address for obtaining copies of the report, and
- ISSN (serials), which can be obtained from: <http://www.nla.gov.au/services/issn.html>.

3.2. Letter of Transmittal

A letter of transmittal from the chief executive (or other specified officer) to the minister outlines the legislation under which the report has been prepared. It may contain information highlighting events and developments during the year and directions and plans for the future. The letter is also the logical place to include the date that the completed report is provided to the minister.

3.3. Plans and Objectives

Regulation 7(f) of the PS Regulations stipulates that annual reports must include:

the agency's strategic plans and the relationship of the plans to Government objectives.

Annual reports must contain information (including relevant statistics) on the agency's strategic plans and the relationship of these plans to government objectives committed to from time to time such as:

- election policy commitments
- budget commitments
- economic and strategic priorities
- social and environmental commitments
- public sector commitments such as:
 - A Modern Public Service: Building a Stronger South Australia, aiming 'to build a modern and capable public sector that works together with citizens, business and communities to deliver results for South Australia'.
 - Digital by Default Declaration, which commits agencies to transform their services, using digital technology.

3.4. Operations and Initiatives

Regulation 7(e) of the PS Regulations stipulates that annual reports must include:

the agency's operations and initiatives (including an assessment of their effectiveness and efficiency)

Annual reports should explain the agency's regular day-to-day operations and irregular activities that occur during the year. They should also discuss new initiatives that the agency has developed during the reporting period. Operations and initiatives should be presented in the context of the agency's objectives, with commentary on how effectively they contributed to those objectives.

3.5. Role, Legislation and Structure (Corporate Governance)

Regulation 7 of the PS Regulations stipulates that an agency's annual report must contain the following information (including relevant statistics):

- (a) *the functions and objectives of the agency*
- (b) *the legislation administered by the agency*
- (c) *the organisation of the agency*
- (d) *the agency's relationship to other agencies within the Minister's area of responsibility*

These reporting requirements relate to an agency's corporate governance arrangements, and agencies may wish to frame their reporting in that context.

Ministers have the administration of legislation formally committed to them and remain responsible for it. However, ministers may, with the agreement of the Premier, delegate responsibility on certain matters to other ministers under the *Administrative Arrangements Act 1994*. Information on legislation committed to a minister is usually located with information describing the role and functions of the agency.

Details of the bodies established within a minister's portfolio that do not constitute agencies in themselves, such as boards, committees and trusts, should be included in this area.

Information should be included on significant changes to organisational structures that occurred in the reporting period. Well-designed, clearly presented organisational charts are useful in demonstrating how agencies work.

If an agency or sub-agency is abolished or absorbed into another agency, its activities must be reported. If an agency is abolished and its functions are split between other agencies, the annual reports of those agencies should clearly indicate the changes that have occurred, how the activities are being reported and for which period they are being reported.

If an agency is taken over entirely, its activities should be included in the report of its new parent agency. Annual reports are designed primarily to reflect results rather than simply activities, therefore, where a parent agency has had effective executive control over the activities of a sub-agency for most of the reporting year, it can rightly claim that the results have largely been within its area and the sub-agency's activities and results for the entire year should be reported in the parent agency's annual report.

Financial reporting should be conducted in accordance with Accounting Policy Framework II, General Purpose Financial Statements Framework, Part 5, 'Restructure of Administrative Activities', which is available from the DTF website at <http://www.treasury.sa.gov.au>

Agencies involved in an administrative restructure during the financial year should consult the Financial Management Team for assistance with preparing appropriate financial statements.

For further information on financial reporting, contact:	
Public Finance Branch, Department of Treasury and Finance	
Telephone:	8226 9529
E-mail:	FinancialManagementTeam@sa.gov.au
Website:	www.treasury.sa.gov.au

3.6. Management of Human Resource Information

The PS Regulations require agencies' annual reports to include information requested by the Commissioner for Public Sector Employment. Agencies are encouraged to align the reporting content and format between Commissioner's Determinations and this circular as much as possible to minimise reporting effort.

Table formats are provided on the following pages as a guide to presenting required information in a consistent manner, in response to reporting requirements.

Most of these tables should be produced using the exact standard reports provided by Workforce Analysis and Collection Application (WACA)², which most agencies use for reporting to the Commissioner for Public Sector Employment.

Some human resources information is required to be provided by agencies to the Commissioner for Public Sector Employment, but is not required in agency annual reports. Agencies are requested to include advice in their annual reports that further human resources information is available from the commissioner and include a link to the Commissioner for Public Sector Employment's website in their annual reports.

Full-Time Equivalent (FTEs)

The full-time equivalent is used to express a part-time employee as a proportion of an employee in an equivalent full-time position. The proportion is expressed as a decimal fraction of one. To calculate the full-time equivalent, divide the number of hours worked per week for each employee by the normal full-time hours per week of his or her position. Do not include overtime hours when calculating the full-time equivalent of an employee.

For example:

For a position in which 37.5 hours per week is normal full-time:

An employee working 30.0 hrs/wk would be 0.8 FTE $30.0 \text{ divided by } 37.5 = 0.8$.

Please note: An employee cannot be expressed as more than one full-time equivalent (1.0).

3.7. Workforce Diversity

The following section sets out the reporting required from agencies in relation to the composition of their workforce, recognising the value of workforce diversity and the benefits inherent to a workforce that is representative of the community it serves. This information can be used to benchmark agencies against the South Australian community and to monitor the success of targeted employment practices. There are currently two aspects of diversity that agencies must report on within their annual reports: age and gender profile, and disability.

² WACA – <https://www.waca.org.au>

Workforce Diversity: Age and Gender Profile

Suggested table

Number of Employees by Age Bracket by Gender

Age Bracket	Male	Female	Other	Total	% of Total	2014 Workforce Benchmark*
15-19						5.5%
20-24						9.7%
25-29						11.2%
30-34						10.7%
35-39						9.6%
40-44						11.4%
45-49						11.1%
50-54						11.4%
55-59						9.1%
60-64						6.7%
65+						3.6%
TOTAL						100.0

*Source: Australian Bureau of Statistics Australian Demographic Statistics, 6291.0.55.001 Labour Force Status (ST LM8) by sex, age, state, marital status – employed – total from Feb78 Supertable, South Australia at November 2013

Workforce Diversity: Disability

A new definition was established in 2008 in order to gain a more accurate measure of the number of people with one or more ongoing disabilities and types of disability existing in the employee population. People with an ongoing disability are defined as those employees who have, on an ongoing basis, any of the disabilities included in the definition below.

Under section 4 of the *Disability Discrimination Act 1992* (C'th), 'disability', in relation to a person, means:

- (a) *total or partial loss of the person's bodily or mental functions; or*
- (b) *total or partial loss of a part of the body; or*
- (c) *the presence in the body of organisms causing disease or illness; or*
- (d) *the presence in the body of organisms capable of causing disease or illness; or*
- (e) *the malfunction, malformation or disfigurement of a part of the person's body; or*
- (f) *a disorder or malfunction that results in the person learning differently from a person without the disorder or malfunction; or*
- (g) *a disorder, illness or disease that affects a person's thought processes, perceptions of reality, emotions or judgement or that results in disturbed behaviour.*

These disabilities can be grouped as follows (employees can belong to more than one of these groups):

- physical
- intellectual
- sensory (e.g. hearing or sight impairment)
- psychological/psychiatric, or
- other.

Workplace Adaptation

Some employees, due to their disability, are considered to have an employment restriction because they:

- are restricted in the type of work they can do;
- need modified hours of work (either a restriction in hours they work, different time schedules or flexible hours of attending);
- require an employer to provide adaptive equipment, a modified work environment, or make other special work related arrangements;
- need to be given ongoing assistance or supervision to carry out their duties safely.

Suggested tables

Total Number of Employees with Disabilities (According to Commonwealth DDA Definition)

Male	Female	Other	Total	% of Agency

Types of Disability (Where Specified)

Disability	Male	Female	Other	Total	% of Agency
Disability Requiring Workplace Adaptation					
Physical					
Intellectual					
Sensory					
Psychological/ Psychiatric					

3.8. Executives

Regulation 7(g) of the PS Regulations requires agencies to report on executive employment within their agency. An executive is someone who:

1. Receives a total salary equivalent to \$115,938 per annum or more (equating to EL1 minimum under the public service structure) **OR** receives a Total Remuneration Package Value (TRPV) type contract equivalent to \$145,021 per annum or more (equating to ExA minimum under the PS Act). A total remuneration package includes monetary benefits such as salary and allowances, plus employer superannuation contributions and other non-monetary benefits such as a vehicle.

AND

2. Has professional or managerial ‘executive’ responsibilities, and therefore is not receiving a salary or TRPV in the range described above based only on additional allowances paid for specialist skills or for the purposes of attraction and retention.

OR

Occupies a position having a work value of 670 points or more (using the Mercer Cullen Egan Dell assessment tool).

OR

Is appointed pursuant to either Part 6 Division 3 or Part 7 Division 2 of the PS Act.

OR

Is employed under the PS Act in the classification types EL, EX, MLS or SAES.

The definition of executive described above includes statutory and constitutional appointments, managers, chief executive officers, professional specialists, medical officers, nurses and legal services officers employed at the executive level across the administrative unit and other public sector organisations.

Executive remuneration is calculated according to a TRPV, which identifies both salary (taxable income) and non-monetary benefits, such as the government’s employer superannuation liability. The sum of the monetary and non-monetary components is referred to as the TRPV. Salary level should be considered at value prior to any salary sacrifice.

The following details should be provided for the Chief Executive and each executive within the agency:

- whether they are employed on a contract or under other arrangements
- any right to be appointed to a further position in the public sector at the end of a limited term appointment (i.e. fallback provisions).

Suggested table

Executives by Gender, Classification and Status

Class.	Ongoing			Term Tenured			Term Untenured			Other (Casual)			Total						
	M	F	X	M	F	X	M	F	X	M	F	X	M	%	F	%	X	%	
Total																			

Note: Every executive classification used in the agency should appear in a separate row.

Term tenured employees are entitled to some other appointment in the public sector, without the requirement for a selection process, in the event that they are not reappointed to the position at the end of the term of a contract or their employment contract is terminated with notice.

Term untenured employees are those that have no entitlement to another position within the public sector at the end of the term of a contract, or where their employment contract is terminated with notice.

Term employee refers to an employee engaged for a specified term or for the duration of a specified project.

Note that Accounting Policy Framework II, General Purpose Financial Reporting Framework (issued by the Department of Treasury and Finance), requires certain disclosures relating to employee remuneration in agencies' financial statements. The term employee and base executive remuneration level are defined in Accounting Policy Framework VI.

Agencies should take care to ensure the correct definitions are used for annual reporting (as outlined above) and financial statement preparation (APFs).

3.9. Leave Management

All agencies are required to report on leave taken by employees, including sick leave, family carer's leave and miscellaneous special leave for individual needs and responsibilities. Please note that the figures are to be provided as *average days* per FTE, *not average hours* per FTE.

Sick leave refers to absence, whether paid or unpaid, resulting from an employee being too ill to work, and where the illness or injury is due to a cause which does not entitle the employee to workers compensation.

Family carer's leave refers to absence on account of family leave, with or without pay.

Special leave with pay is outlined in Commissioner's Standard 3.1, in Attachment E. It includes leave for absences other than sick leave, family carer's leave, industrial disputes, workers compensation, maternity paid leave, parental unpaid leave, leave without pay, adoption leave, recreation leave and long service leave.

An average FTE figure must be calculated for the financial year. This involves summing the FTEs at the end of each period and dividing this figure by the number of periods. Any person who was an employee of the agency as of the last day in any of the interval periods must be included in the FTE calculations. Casual employees are not FTEs and must be excluded from the calculations.

Suggested table

Average Days Leave Per Full Time Equivalent Employee

Leave Type	2012-13	2013-14	2014-15	2015-16
Sick Leave				
Family Carer's Leave				
Special Leave With Pay				

3.10. Performance Development

Regulation 7(i) of the PS Regulations and section 8 of the PS Act 2009 require agencies to provide information about individual performance management as the key performance indicator (KPI) for performance development. This KPI is the date on which an employee last participated in a documented performance management review and may also include the review or creation of a documented individual development plan.

Documented Review of Individual Performance Management

Employees with...	% Total Workforce
A review within the past 6 months	
A review older than 6 months	
No review	

3.11. Leadership and Management Development

Reporting requirements for the Commissioner for Public Sector Employment's annual report includes the following key performance indicator:

the percentage of expenditure by administrative units on management and leadership development.

This indicator is based on the following definition:

'Total training and development expenditure' includes structured training, off-the-job training and staff development initiatives, and encompasses:

- activity/registration fees
- traveling expenses, including accommodation, meals
- cost of facilities and the use of equipment
- fees for the design, implementation and evaluation of structured training
- salaries of internal trainers and relevant overheads
- course fees
- reimbursement of books and other study materials
- gross salaries and wages, plus employer's contributions to superannuation and pay roll tax, of those undertaking the training for the training period involved, but excluding salaries etc of those participating in on-the-job training
- HECS reimbursement
- costs of study leave
- costs associated with replacing people when training occurs, where it is essential to ensure the ongoing operation of the agency.

'Leadership and management development expenditure' includes the total value of all training and development activities relating to leadership and management undertaken by employees in the financial year to date, and includes all related costs listed in the above definition.

'Leadership and management development programs' include programs clearly focused on leadership or management skills and their associated costs. They can also include identified aspects of general development programs that address leadership and management as part of the course content.

Suggested table

Leadership and Management Training Expenditure

Training and Development	Total Cost	% of Total Salary Expenditure
Total training and development expenditure	\$	%
Total leadership and management development expenditure	\$	%

In this table, ‘% of Total Salary Expenditure’ refers to:

- The percentage of training/leadership and management expenditure relative to total employee remuneration costs,
 - i.e. $\frac{\text{Total Training \& Development Expenditure} \times 100}{\text{Total Remuneration Expenditure}}$
 - and: $\frac{\text{Total Leadership \& Management Development Expenditure} \times 100}{\text{Total Remuneration Expenditure}}$

Total remuneration expenditure includes:

Total gross salaries & wages for the whole agency, including allowances, leave loading, overtime; Total of employer’s contributions to superannuation; and Total of pay roll tax

3.12. Employment Opportunity Programs

Regulation 7(h) of the PS Regulations states that annual reports must include information on employment opportunity programs that have been established by the minister under section 65 of the PS Act.

Agencies are to report on and evaluate any public sector wide opportunity employment programs they manage on behalf of the public sector, including an evaluation of their achievements, and report on their participation in such programs. Currently these programs include:

- Traineeships, cadetships and apprenticeships
- Aboriginal recruitment programs
- Disability employment registers

Agencies are also to report on their own specific employment opportunity programs or initiatives.

3.13. Work Health and Safety and Injury Management

The South Australian Public Sector Code of Practice for Crown Self-Insured Employers requires agencies to establish safety and injury management systems that address the requirements of the *Work Health and Safety Act 2012* and the *Work Health and Safety Regulations 2012*, the *Return to Work Act 2015* and the *Return to Work Regulations 2015*, and Australian/New Zealand Standard 4801:2001 ‘Occupational Health and Safety Management Systems – Specification with guidance for use’.

Regulation 7(m) of the PS Regulations stipulate that annual reports must include:

the occupational health, safety and rehabilitation programs of the agency (including an evaluation of the programs and their effectiveness).

Annual reports should include information that allows the public and key stakeholders, such as WorkCover and SafeWork SA, to form an accurate view of the agency’s safety performance.

Suitable information to report includes:

- The status and control of significant agency safety risks, including the management of new or emerging risks.
- Progress against strategies implemented to address the requirements of the Building Safety Excellence strategy, particularly in the areas of:
 - Safety leadership
 - Wellness and engagement
 - Risk management
 - Performance measurement
- Consultative arrangements, including corporate work health and safety committees, health and safety representatives and arrangements with registered organisations.
- Relevant information from AVS (Audit and Verification System for Public Sector WHS and Injury Management) audits undertaken, including status of agreed management corrective actions.
- Significant findings arising from the agency’s internal audit program including the status of corrective actions.

Suggested tables

Table 1 – Work Health and Safety Prosecutions, Notices and Corrective Action Taken

Number of notifiable incidents pursuant to WHS Act Part 3	
Number of notices served pursuant to WHS Act Section 90, Section 191 and Section 195 (Provisional improvement, improvement and prohibition notices)	
Number of prosecutions pursuant to WHS Act Part 2 Division 5	
Number of enforceable undertakings pursuant to WHS Act Part 11	

Table 2 – Work Health and Safety Performance (Building Safety Excellence Targets)³

Total new workplace injury claims	
Significant injuries – where lost time exceeds one working week (expressed as frequency rate per 1000 FTE)	
Significant musculoskeletal injuries – where lost time exceeds one working week (expressed as frequency rate per 1000 FTE)	
Significant psychological injuries – where lost time exceeds one working week (expressed as frequency rate per 1000 FTE)	

Note: an explanatory paragraph should be included addressing the nature and causes of significant injuries and actions taken to prevent recurrence.

³ Information available from the Self Insurance Management System (SIMS)

Table 3 – Agency Gross Workers Compensation Expenditure⁴ for 2015-16 Compared with 2014-15⁵

Expenditure	2015-16 (\$)	2014-15 (\$)	Variation (\$) + (-)	% Change + (-)
Income support				
Hospital				
Medical				
Rehabilitation/return to work				
Investigations				
Legal expenses				
Lump sum				
Travel				
Other				
Total Claim Expenditure				

For further information about work health and safety and injury management, contact:

Strategic Services, Office for the Public Sector

Telephone: 8226 2700

E-mail: emma.siami@sa.gov.au or naomi.szetu@sa.gov.au

⁴ Before 3rd party recovery

⁵ Information available from the Self Insurance Management System (SIMS)

3.14. Reporting Against the *Carers Recognition Act 2005*

The South Australian *Carers Recognition Act 2005* acknowledges the valuable role of carers in supporting those they care for in the community. The Carers Charter is enshrined within the Act and sets out seven principles that must guide services for carers.

For the purposes of the Act, carers are defined as:

family and friends who provide ongoing care or assistance to someone who has a disability, or a chronic illness including a mental illness, or who is frail.

A person is not a carer for the purposes of the Act if:

the person provides the care or assistance under a contract for services in the course of doing community work or only because of the relationship of the person to whom the care or assistance is being provided. This Act does not encompass the care which is provided to a child under the Children's Protection Act 1993 or any other Act.

State Government agencies that provide services relevant to carers and the person they care for must report on their compliance and non-compliance with Section 6 of the Act. Information on the compliance and non-compliance of persons or bodies contracted to provide services relevant to carers and the person they care for must also be reported.

Section 6 of the Act requires portfolios to ensure:

- all officers, staff and agents have an awareness and understanding of the Carers Charter
- the principles of the Carers Charter are reflected in agency practices, and
- appropriate consultation with carers, or persons or bodies that represent carers, in policy and program development and strategic or operational planning.

For each financial year, applicable organisations are to incorporate reporting on section 6 of the Act in their annual reports, as stipulated in the Act (section 7). The following agencies are deemed to be applicable organisations:

- Department for Communities and Social Inclusion
- Department for Education and Child Development
- Department for Health and Ageing
- Department of State Development
- Department of Planning, Transport and Infrastructure
- South Australia Police, and
- TAFE SA.

For further information about reporting against the Carer's Recognition Act, contact:

Office for Carers, Department for Communities and Social Inclusion

Telephone: 8413 8139

Website: www.sa.gov.au/carers

3.15. Disability Access and Inclusion Plans

In December 2011, the State Government, in response to the disability reform report *Strong Voices: a Blueprint to Enhance Life and Claim the Rights of People with Disability in South Australia (2012-2020)*, announced that agencies will produce annual Disability Access and Inclusion Plans (DAIPs). DAIPs should be aligned with the National Disability Strategy policy areas and replaces Promoting Independence – Disability Action Plans for South Australia.

Agency commitments demonstrated through DAIPs are to be reported in agency annual reports.

For further information about Disability Access and Inclusion Plans, contact:
Disability Strategy and Engagement, Contracting and Sector Liaison,
Disability SA
Telephone: 8415 4250
Website: www.dcsi.sa.gov.au

3.16. Asbestos Management Reporting in Government Buildings

Agencies are required to provide annual data on asbestos management in government buildings to the Department of Planning, Transport and Infrastructure (DPTI) as per Cabinet approval on 2 May 2011. This item serves as a reminder to agencies about how asbestos management in government buildings is reported within government. The information will enable the production of an annual across government report on asbestos management in government buildings to be compiled by DPTI. DPTI prepares a separate report for tabling in Parliament.

Note: Agencies are not required to include asbestos management information within their annual reports.

For further information about asbestos reporting, contact:
Department of Planning, Transport and Infrastructure
Telephone: 8343 2222
Website: www.dpti.sa.gov.au

3.17. Government Buildings Energy (GBE) Strategy

On behalf of all departments, the Demand Management Policy Unit in Energy Markets and Programs, Department of State Development (DSD), provides a report on the Government Buildings Energy (GBE) Strategy to Cabinet. Departments are required to provide information to DSD on actions taken to implement the GBE Strategy, and these outcomes will be reported annually to the Senior Management Council (GBES Action 40). The Annual Energy Efficiency Report (Action 36) is published on the DSD website.

Although energy efficiency reports are not a requirement under the PS Act or the PS Regulations, this item serves as a reminder to agencies to provide information to DSD on energy efficiency as the lead agency on the GBE Strategy on an annual basis and in the format requested.

Note: Agencies are not required to include energy efficiency information within their annual reports.

For further information about the Government Buildings Energy Strategy, contact:

Department of State Development

Telephone: 8204 1625

Email: DSD:GBESecretariat@sa.gov.au

3.18. Urban Design Charter

Cabinet adopted the South Australian Urban Design Charter as whole-of-government urban policy. The charter was publicly released in November 2004. Relevant South Australian Government agencies are required to report on their implementation of the Urban Design Charter and its principles.

The Urban Design Charter aims to promote the benefits of good urban design, embed the principles into government processes and record the Government of South Australia's commitment to good urban design. The Charter achieves these aims through principles that express community and environmental needs through the design and management of public places.

For further information about the Urban Design Charter, contact:

Office for Design and Architecture SA

Telephone: 8402 1844

Email: odasa@sa.gov.au

3.19. Freedom of Information – Information Statements

Please note: if FOI information statements are published on your website it is NOT mandatory to also publish them in your annual report.

Publication of Information Statements

Under section 9 of the *Freedom of Information Act 1991*, agencies must publish an up-to-date information statement at least once every 12 months. Information statements must be published on a website maintained by the agency, in the agency's annual report, or both. The preferred method is to publish the statement on an agency's website. This will help to reduce the size of annual reports and allows agencies can amend and update their information statement at any time.

The information statement must contain a description of:

- the structure and functions of the agency
- the ways in which the functions of the agency affect members of the public
- any arrangements that enable members of the public to participate in the formulation of the agency's policies and the exercise of the agency's functions
- the various kinds of documents that are usually held by the agency, including any which are available for inspection, for purchase or free of charge, and
- the arrangements that enable members of the public to obtain access to the agency's documents and to seek amendment of the agency's records concerning their personal affairs. This includes details of the person to whom inquiries should be made and the address at which applications can be lodged.

The information statement must also:

- identify each of the agency's policy documents
- specify to whom inquiries about policy documents can be made, and

- specify the times and addresses where the agency's policy documents can be inspected or purchased.

If any information published in the information statement would make the information statement itself an exempt document under the *Freedom of Information Act 1991*, then the publication of the information is not required.

State Records has published an information sheet on FOI information statements, which is available at: www.government.archives.sa.gov.au.

For further information about FOI information statements, contact:
 State Records of South Australia
 Telephone: 8204 8786
 Email: foi@sa.gov.au
 Website: www.government.archives.sa.gov.au

3.20. *Whistleblowers Protection Act 1993*

Under section 7 of the PS Act:

Each public sector agency must ensure that a public sector employee (with qualifications determined by the Commissioner) is designated as a responsible officer for the agency for the purposes of the Whistleblowers Protection Act 1993

Further, under the PS Regulations, regulation 7(k), an agency annual report must include:

the number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the Whistleblowers Protection Act 1993.

Accordingly, this requirement applies to all public sector agencies in the South Australian public sector. An example is shown below for information and is intended as a guide only:

The Department of (*insert agency*) has appointed a responsible officer for the purposes of the *Whistleblowers Protection Act 1993* (WPA) pursuant to section 7 of the *Public Sector Act 2009*. There have been x number of instances of disclosure of public interest information to a responsible officer of the department under the WPA. This information (*explanation of how issue was dealt with*). (It may be appropriate to detail in a table format if more than one or two disclosures under the WPA.)

For further information about the Whistleblowers Protection Act, contact:
 Office for the Public Sector
 Telephone: 8226 4007
 Email: natalie.morris@sa.gov.au

3.21. **Regional Impact Assessment Statements**

Under the Regional Impact Assessment Statements policy, agencies are to prepare and publish Regional Impact Assessment Statements prior to implementing significant changes to existing government services to rural and regional areas. Agencies are obliged to list in their annual report Regional Impact Assessment Statements undertaken throughout the year.

Only those agencies that have prepared a regional impact assessment statement during the reporting period are required to include the list in the annual report. Agencies are also required to submit a copy to PIRSA for publication on the Regions SA website.

For further information about Regional Impact Assessment Statements, contact:

Regions SA

Telephone: 8226 0375

Website: www.pir.sa.gov.au/regions/regional_impact_assessment

3.22. Public Complaints

The Ombudsman's report into an audit of state government agencies' complaint handling was tabled in Parliament on 20 November 2014. This report included the following as recommendation 3:

That the state government incorporate annual reporting of complaints from members of the public within PC013. This should indicate the extent and main features of consumer complaints and any services improved or changes as a result of complaints or consumer suggestions made.

It is acknowledged that agencies have individual policies and procedures as well as varying and different approaches to complaint management processes. The new Australian/NZ Standard Guidelines for complaint management in organisations (AS/NZS 10002:2014) contains advice on data collection, analysis and reporting for complaint information.

Agencies are expected to report on complaints data for 2014/15 and to address system improvements planned for the next financial year.

The following format is provided as a suggestion only.

Suggested table and text

Community Services

Category of complaints by subject, 2015-2016	Number
Service quality/delivery	63
Behaviour of staff	48
Service access/processes/procedures	75
Other complaints	11
Total complaints	197

During 2015-16 Community Services received a total of 2345 contacts, which is a 12 percent increase compared to 2014-15. Approximately 8.4 percent or 197 of these contacts resulted in formal complaints which were referred to regional offices for resolution. The remaining 91.6 percent (2148) of contacts were resolved and managed by complaints officers.

The increased experience of complaints officers and an increased focus on liaison between Community services Centres and clients at first contact have resulted in a decreased need to forward complaints to the regional offices.

In responding to complaints, Community Services' first concern is to address immediate safety and support issues for its clients. During the reporting period, client safety policy and procedures were reviewed and updated in response to customer feedback and some complaints.

3.23. Sustainability Reporting

The annual report provides an opportunity for agencies to report on progress towards sustainability practices in line with various government initiatives.

Agencies may wish to frame their annual report in the context of sustainability reporting. It is widely accepted that agency activities are sustainable if they meet the needs of the present without compromising the ability of future generations to meet their own needs.

The Global Reporting Initiative (GRI) is becoming the international standard for sustainability reporting. It is a framework that incorporates a set of indicators and measures of aspects of economic, environmental and social performance, incorporating a triple bottom line approach.

The GRI Framework comprises three sets of documents: the reporting guidelines, sector supplements and technical protocols. A sector supplement for use by public agencies is available from the GRI website. More information is available at:

<https://www.globalreporting.org>

Many of the reporting requirements described in this circular bear a close resemblance to GRI indicators. A particularly useful resource is the Commonwealth Department of Sustainability, Environment, Water, Population and Communities triple bottom line report which is available at the following link: <http://www.environment.gov.au/about/environment-reports/index.html#sustainability>.

For further information about sustainability reporting, contact:

Climate Change Unit, Department of Environment, Water and Natural Resources

Telephone: 8226 5010

Email: climatechange@sa.gov.au

4. FINANCIAL PERFORMANCE REQUIREMENTS

4.1. Introduction to Financial Performance Requirements

Regulation 7(l) of the PS Regulations includes the requirement that an agency's annual report must contain:

the financial performance of the agency including –

- (i) audited financial statements prepared in accordance with the Treasurer's Instructions and the report of the Auditor-General on the financial statements; and*
- (ii) any other financial information in respect of the agency's operations required to be reported to Parliament under another Act.*

Treasurer's Instruction 19, Financial Reporting, and the Accounting Policy Statements (issued pursuant to section 41 of the *Public Finance and Audit Act 1987*) set out the financial reporting obligations of agencies.

The general purpose financial statements will include:

- Statement of comprehensive income, statement of changes in equity, statement of cash flows for the reporting period
- Statement of financial position as at the end of the reporting period
- Explanatory notes forming part of the financial statements
- Financial statements/schedules and explanatory notes for administered items
- Certification by the chief executive and the officer responsible for the financial administration of the entity and, in the case of a statutory authority, the presiding member of the governing authority, and
- Signed audit certificate.

Information contained in the general purpose financial statements should be consistent with the information contained elsewhere in the annual report.

The chief executive is responsible for preparing general purpose financial statements, which will:

- comply with Australian accounting standards and all accounting policy statements issued by the Treasurer, and
- be provided to the Auditor-General within 42 days of the end of the reporting period and reconcile with relevant accounting records maintained by the Treasurer.

Chief executives must ensure that the annual report includes the general purpose financial statements. It must have the same form and content as the statements certified in accordance with section 23 of the *Public Finance and Audit Act 1987* by the chief executive and the officer responsible for financial administration, together with a copy of the opinion of the Auditor-General on the financial statements.

The preferred form and content of the general purpose financial statements is provided in the Department of Treasury and Finance's Model Financial Statements. Financial statements should be prepared on an accrual basis unless governing legislation specifies that a cash basis must be used.

For further detail refer to Treasurer's Instructions, Accounting Policy Frameworks and the Model Financial Statements, which are available from the Department of Treasury and Finance website (www.treasury.sa.gov.au), or contact the Financial Management Team on 8226 9529 or FinancialManagementTeam@sa.gov.au.

4.2. Contractual Arrangements

Department of the Premier and Cabinet Circular 27 – Disclosure of Government Contracts requires agencies to disclose procurement contracts on the SA Tenders and Contracts Website. Agencies are no longer required to report on this information within their annual reports.

Agencies are required to include in their annual reports advice on where information on contractual information can be found and include a link to the SA Tenders and Contracts website in their annual reports.

4.3. Account Payment Performance

Treasurer’s Instruction 11 *Payment of Creditors’ Accounts* requires public authorities to forward account payment of performance reports to the Department of Treasury and Finance. Agencies are no longer required to report on this item within their annual reports.

4.4. Fraud

Regulation 7(j) of the PS Regulations also stipulates that annual reports must include ‘the number of instances and nature of fraud detected in the agency and the strategies implemented to control and prevent fraud’.

Suggested table

Fraud

Nature of Fraud	Number of Instances	Strategies to Control and Prevent

4.5. Consultants

Agencies are required to report on the extent to which they have engaged external consultants, the nature of the work undertaken by the consultants and the total cost to the agency of the consultancies (PS Regulations, regulation 7(n)).

The term ‘consultant’ is defined in Accounting Policy Framework VI Definitions and means:

a person or entity that is engaged by an entity for a specified period to carry out a task that requires specialist skills and knowledge not available in the entity. The objectives of the task will be achieved by the consultant free from direction by the entity as to the way it is performed and in circumstances in which the engagement of a person under normal conditions is not a feasible alternative.

Refer to APF II, General Purpose Financial Statements Framework, for guidance in identifying consultants from other forms of contracts.

Consultancies must be grouped into the following ranges:

- below \$10 000, and
- \$10 000 and above.

The details of expenditure relating to individual consultancies do not need to be reported, just the total amount spent for each range, and total expenditure on all consultancies for the year. In the range below \$10 000, agencies should provide the number of consultancies engaged. In the ranges above \$10 000, agencies should name each consulting firm and provide a brief summary of the services for which they were engaged.

The total expenditure reported should be the same as the amount disclosed in the audited financial statements.

Suggested table

Consultants

Consultant	Purpose of consultancy	Number	Total \$
Value below \$10 000			
Various	Various		
Subtotal		12	\$90 000
Value \$10 000 and above			
JKL Pty Ltd	Expert advice regarding ABC		
MNO consulting	Internal audit compliance program		
PQR firm	Develop a business case for ABC		
Subtotal		3	\$371 000
Total		18	\$461 000

4.6. Overseas Travel

Agencies are no longer required to report overseas travel in their annual reports. Agencies should instead refer to *Premier and Cabinet Circular 35 – Proactive Disclosure of Regularly Requested Information* for guidance on overseas travel reporting. Agencies must include in their annual reports a note as to where overseas travel information for the agency can be found.

5. CONTENT OF ANNUAL REPORTS: OPTIONAL REPORTING ITEMS

5.1. Freedom of Information – Statistical Reporting

Statistical Reporting

It is not mandatory for an agency to publish FOI statistics in its annual report since FOI statistics are reported at a whole of government level in an annual report prepared by State Records on behalf of the minister responsible for the FOI Act.

However, agencies are required to report FOI statistics to State Records to enable the whole of government FOI annual report to be prepared. State Records has published an information sheet called 'Reporting Requirements under FOI' explaining how agencies must meet this requirement. The information sheet is available from the State Records website at the following link: www.government.archives.sa.gov.au.

For further information about FOI statistical reporting, contact:
State Records of South Australia
Telephone: 8204 8786
Website: www.government.archives.sa.gov.au

5.2. Reconciliation Statement

The Government of South Australia has established a Chief Executives' Group for Aboriginal Affairs (CEGAA), and one of the strategic priorities of this group is focussed on reconciliation. The group encourages agencies to establish internal reconciliation committees. All agencies are required to have reconciliation action plans registered with Reconciliation Australia and are also encouraged to include a statement on their reconciliation achievements in their annual reports.

APPENDIX 1 – *Public Sector Act 2009*, Definition of ‘Public Sector Agency’

The *Public Sector Act 2009* (Part 1, Section 3(1)) defines a public sector agency as:

- (a) a Minister; or
- (b) a chief executive of an administrative unit; or
- (c) an administrative unit; or
- (d) an employing authority; or
- (e) any other agency or instrumentality of the Crown; or
- (f) a body corporate
 - (i) comprised of persons, or with a governing body comprised of persons, a majority of whom are appointed by the Governor, a Minister or an agency or instrumentality of the Crown; or
 - (ii) subject to control or direction by a Minister; or
- (g) a person or body declared under subsection (3) to be a public sector agency; or
- (h) a subsidiary of a Minister or a person or body referred to in a preceding paragraph,

but does not include.

- (i) a person or body declared under an Act not to be part of the Crown or not to be an agency or instrumentality of the Crown; or
- (j) a person or body declared under subsection (3) not to be a public sector agency;

12—Agencies to report annually

- (1) Each public sector agency must, once in each year, present a report on the agency's operations to the agency's Minister.
- (2) Subject to this section, the report must be related to a financial year and must be presented within 3 months after the end of the financial year to which it relates.
- (3) If a public sector agency is under some other statutory obligation to make an annual report to the agency's Minister.
 - (a) the report required by this section may be incorporated with that other report; and
 - (b) the period to which the report relates must be the same as for that other report; and
 - (c) the report must be presented within 3 months after the end of the reporting period referred to above.
- (4) A chief executive of an administrative unit is not required to report separately from the unit.
- (5) An employing authority or employee of a public sector agency is not required to report under this section.
- (6) The public sector agency must ensure that the report is accurate, comprehensive, deals with all significant issues affecting the agency and is written and presented in a manner that aids ready comprehension.
- (7) The report must contain the information required by the regulations or by any directions issued by the Premier.
- (8) A Minister must, within 12 sitting days after receipt of a report under this section, cause copies of the report to be laid before each House of Parliament.
- (9) The copy of the report to be laid before Parliament must set out in a prominent position the date on which it was presented to the agency's Minister and if a report is presented to the agency's Minister after the end of the period allowed under this section, the report must be accompanied by a written statement of the reasons for the delay and the statement must be laid before each House of Parliament together with the report.

APPENDIX 3 – Public Sector Regulations 2010 – Part 3, Section 7

7—Annual reports by public sector agencies (section 12 of Act)

A public sector agency's annual report to the agency's Minister must contain information (including relevant statistics) with respect to the following:

- (a) the functions and objectives of the agency;
- (b) the legislation administered by the agency;
- (c) the organisation of the agency;
- (d) the agency's relationship to other agencies within the Minister's area of responsibility;
- (e) the agency's operations and initiatives (including an assessment of their effectiveness and efficiency);
- (f) the agency's strategic plans and the relationship of the plans to government objectives;
- (g) executive employment in the agency;
- (h) employment opportunity programs;
- (i) the agency's performance management and development systems (including an assessment of their effectiveness and efficiency);
- (j) the number of instances and nature of fraud detected in the agency and the strategies implemented to control and prevent fraud;
- (k) the number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the Whistleblowers Protection Act 1993;
- (l) the financial performance of the agency including—
 - (i) audited financial statements prepared in accordance with the Treasurer's instructions and the report of the Auditor-General on the financial statements; and
 - (ii) any other financial information in respect of the agency's operations required to be reported to Parliament under another Act;
- (m) the occupational health, safety and rehabilitation programs of the agency (including an evaluation of the programs and their effectiveness);
- (n) the extent to which external consultants have been engaged by the agency, the nature of the work undertaken

APPENDIX 4 – Style and Formatting of Annual Report

1. Language and Style

The language of the annual report must be clear, concise and free from technical jargon. Consistency is also important, as the task of producing an annual report involves taking material from many sources and creating a seamless and coherent document.

Although there are a number of different style conventions, the *Style manual: for authors, editors and printers* 6th edition, AGPS, 2002 is the standard reference for government publications in Australia. The styles chosen should be used consistently throughout a report. Further information is provided below on a number of key areas.

2. Abbreviations and Acronyms

Full stops after abbreviations, contractions and acronyms have largely disappeared:

Ms Mr Dr km mm kg CSIRO Rd t

SA NSW Vic

Use the full title for the first reference to an organisation with the abbreviation in brackets afterwards, and from then on the abbreviation can be used. For example, the Department of the Premier and Cabinet (DPC) and from then on DPC. Note that abbreviations can be irritating and should be used sparingly.

3. Capitalisation

Capital letters are used for specific and proper nouns in contrast to general and common nouns. Capitals should be used for specific branches, government agencies, committees and organisations when they are referred to in full. Otherwise lower case should be used. For example:

- the Department of the Premier and Cabinet
the department initiated ...
- the Report of the Taskforce on Labelling
the report suggested ...

Capitals are also used for proper nouns and names, for example, 'the Act' and 'the Bill' when referring to specific pieces of legislation, 'the Crown', 'the Commonwealth'.

4. Dates

The preferred form is 1 November 2012 (*not* November 1 2012 , or 1st November 2012).

If a date is expressed entirely in figures, the preferred form is 1.11.2012 or 1.11.12.

Spans of numbers should be separated by an unspaced en rule:

2012-13 (*not* 2012/13 or 2012-2013),

5. Legislation

The correct full title of an Act should be used when it is first mentioned in the text. For example, the *Public Sector Act 2009* (italics, no comma before the date). After the first mention, the legislation may be referred to as 'the Act'. To be clear about which Act, it is common practice for the title to be used without the date and without italics (Public Sector Act) or with an abbreviation (PS Act).

6. Numbers

In statistically oriented text, such as that used in annual reports, numbers from one to nine must be expressed in words. Words must also be used for numbers that start a sentence. In all other instances, numerals over nine should be expressed in numbers.

If a number has five or more digits, a non-breaking space (control shift space) should be used rather than a comma, for example 21 000, not 21,000. This will also prevent numbers splitting in fully justified text or between lines. If the number is made up of four digits, it should not be separated with spaces or commas, for example 2100 should not be expressed as 2 100 or 2,100. However, to avoid confusion, spaces should be used for four digit numbers where they are lined up in a table with five or six digit numbers:

948 000
2 000
21 000

7. Quotation Marks

Modern publishing practice prefers single quotation marks (' '). Double quotation marks are used for quotes within quotes.

8. Spelling

In Australia, the *Macquarie Dictionary* is used as the definitive reference for different spelling options. Where the Macquarie Dictionary gives two options, preference should be given to the first (for example, ageing rather than aging).

Where there is a choice between an 'ise' or 'ize' ending (for example, authorise or authorize), the 'ise' ending should be used.

'Program' is preferred to 'programme'.

9. Format for Parliamentary Papers

To improve access for Members, the Public and other agencies to information held by the Parliament, the House of Assembly has implemented a searchable online database that contains downloadable copies of tabled papers. The database is available on the website at www.parliament.sa.gov.au under House of Assembly – Records and Papers.

To assist with the delivery of this new service, it would be appreciated if agencies made sure that the **electronic copy** of the document they are tabling meets the following requirements.

- PDF file from the original document only – with the report named so it can be clearly identified.
- CD, DVD disks or USBs are preferred to older style floppy disks.
- Images in the file should be compressed and the document saved for online publishing rather than a high printing quality version in the settings area.
- Consist of a single document that is exactly the same as the hard copy that is to be tabled in the House. The integrity of individual reports forwarded as two or more electronic documents cannot be guaranteed.

- No track changes or inserted comments visible.
- Documents that are not being tabled should not be included on the disk.
- All security passwords etc., must be removed from the documents prior to forwarding to enable the Parliament to incorporate a 'Laid on the Table' stamp which ensures parliamentary privilege is attached to the document on publication.

As the primary purpose of an annual report is to report to Parliament, it must meet the format and printing requirements specified for parliamentary papers. Pages should be formatted to A4 size with 2.5cm margins separating the body of the document from the edge of the page. Footers and headers with meaningful text including page numbers, should be 1cm from the edge of the page.

The report must be available in a form that can be reproduced easily and inexpensively. The report should be produced in black and white on standard paper with the following features:

- *Cover* – Cover and text on the same stock
- *Text colour* – Black text only (shading may be used)
- *Paper stock* – White copy paper 80 gsm or white recycled paper 80 gsm
- *Type Face/Size* – The standard text body typeface is Times New Roman, 12 pt. However, agencies may vary the text face or font. Black and white photographs, bar charts, pie charts and similar illustrations can be included as required.

Three hard copies of each annual report should be prepared in this format and sent along with an electronic copy to the Cabinet Coordination Branch, Cabinet Office, for tabling.

For assistance with producing hard copies, contact Government Publishing SA.

For further information on style and formatting, contact:
 Government Publishing SA
 Telephone: 8207 1046
 Email: govpubsa@dpc.sa.gov.au

10. Format for Agency Purposes

In addition to tabling annual reports in Parliament, agencies are required to publish annual reports on their websites. Many agencies choose to produce a version of their annual report that is particularly suitable for electronic publishing. These electronic formats should be produced in an inexpensive, simple format.

Agencies should provide an accessible PDF version of their annual reports on their website, in line with the Website Accessibility Improvement Process advised by the Premier on 3 June 2013.

For further information on creating accessible PDFs, contact:
 Office for Digital Government
 Telephone: 8226 3383
 Email: officefordigitalgovernment@sa.gov.au

Guidelines on creating and structuring electronic documents are available from the Australian Government Information Management Office website:

<http://agimo.gov.au/policy-guides-procurement/publishing-information/>

The Government of South Australia logo (or an agency specific variation) must appear on all communications materials. In the case of annual reports, the logo must be reproduced at least on the initial page.

In 2006, Cabinet approved that agency annual reports should be made available to the general public exclusively by electronic means. Where hard copies are required, the black and white Parliamentary version should be used. In 2014 the Premier launched the Digital by Default Declaration for South Australia, which commits the government to transforming its services through the use of digital technology, and ensures new or reformed government services, including provision of information will be digital by default. Agencies should have regard to this declaration when producing their annual reports.

Agencies that wish to produce promotional annual reports must seek a written exemption from their Minister and meet any additional costs entailed in producing a promotional version from within their own budget.

11. Glossary

A glossary is essential for reports that contain large numbers of acronyms and abbreviations. The glossary is traditionally placed at the end of the report before the index (see *Style Manual*, 6th edition, AGPS, 2002 for the order of parts in Commonwealth Government publications).

12. Index

An index is very useful, particularly for large reports. However, a comprehensive contents page will be sufficient to enable readers to navigate most annual reports.

APPENDIX 5 – Further Information

Queries About...	Agency	Phone
This Circular	Department of the Premier and Cabinet – Cabinet Office	8226 3661
Tabling of Reports	Department of the Premier and Cabinet – Cabinet Office	8226 2908
Freedom of Information	Attorney-General's Department – State Records of South Australia	8204 8786
Format Requirements for Parliamentary Papers	Department of the Premier and Cabinet – Government Publishing SA	82071046
Government Branding	Department of the Premier and Cabinet – Government Communications Advice	8204 9175
Human Resources Reporting Requirements	Department of the Premier and Cabinet – Office for the Public Sector	8226 3492
Whistleblowers Protection Act	Department of the Premier and Cabinet – Office for the Public Sector	8226 2663
Work Health and Safety and Injury Management	Department of the Premier and Cabinet – Office for the Public Sector	8226 2675
Financial Performance Reporting	Department of Treasury and Finance – Public Finance Branch	8226 9529
Carers Recognition Act	Department for Communities and Social Inclusion – Office for Carers	8415 4352
Disability Access and Inclusion Plans	Department for Communities and Social Inclusion – Disability, Ageing and Carers	8415 4250
Asbestos Management	Department of Planning, Transport and Infrastructure	8343 2222
Urban Design Charter	Department of Planning, Transport and Infrastructure	8402 1768
Government Buildings Energy (GBE) Strategy	Department of State Development	8204 1625
Regional Impact Assessment Statements	Primary Industries and Regions South Australia	8463 3000

APPENDIX 6 – Checklist of Annual Reporting Requirements

Requirement	Authority
Agency identification and transmittal	
<input type="checkbox"/> Government of South Australia logo (consistent with DPC Circular 25), reporting period, date, name, address, website, contact numbers, ABN, ISSN	Cabinet
<input type="checkbox"/> Letter of transmittal (including date presented to the Minister)	PS Act 2009
Agency Role, Performance and Governance	
<input type="checkbox"/> Agency's strategic plans and the relationship of the plans to South Australian Government objectives	PS Regs 2010
<input type="checkbox"/> Agency's highlights, operations, initiatives	PS Regs 2010
<input type="checkbox"/> Functions of the agency	PS Regs 2010
<input type="checkbox"/> Legislation administered by the agency	PS Regs 2010
<input type="checkbox"/> Organisation and structure of the agency, including details of any changes and explanation of how the activities of any merged agencies are reported	PS Regs 2010
<input type="checkbox"/> Entities of the agency, including any boards, committees and trusts administered by the agency	PS Regs 2010
Management of Human Resources	
<input type="checkbox"/> Executive employment in the agency by classification, gender, contract status and rights to ongoing employment	PS Regs 2010
<input type="checkbox"/> Leave management, including average number of days of sick leave and carers leave taken per full time employee (FTE) for the financial year.	Administrative
<input type="checkbox"/> Workforce diversity information, including age profile, number of employees with a disability requiring workplace adaptation	Administrative
<input type="checkbox"/> Action taken to address performance management, including number of employees who had individual performance reviews during the financial year.	PS Regs 2010
<input type="checkbox"/> Leadership and management development	PS Regs 2010 Cabinet
<input type="checkbox"/> Employment opportunity programs	PS Regs 2010
<input type="checkbox"/> Work health and safety and injury management	PS Regs 2010
Financial Performance	
<input type="checkbox"/> Audited general purpose financial statements prepared in accordance with Treasurer's Instructions	PS Regs 2010
<input type="checkbox"/> Use of consultants including the nature of the work undertaken and total cost to the agency	PS Regs 2010
<input type="checkbox"/> Instances and nature of fraud detected and strategies implemented to control and prevent fraud	PS Regs 2010

Requirement	Authority
Other Mandatory Reporting Items	
<input type="checkbox"/> Reporting Against the <i>Carers Recognition Act 2005</i>	Carers Recognition Act 2005
<input type="checkbox"/> Disability Access and Inclusion Plans reporting	Administrative
<input type="checkbox"/> Urban Design Charter (if applicable)	Cabinet
<input type="checkbox"/> Freedom of information – Information Statement	Freedom of Information Regulations 2002
<input type="checkbox"/> <i>Whistleblowers Protection Act 1993</i>	PS Regs 2010
<input type="checkbox"/> List of Regional Impact Assessment Statements prepared by the agency in the reporting period (if applicable)	Cabinet
<input type="checkbox"/> Public complaints (Report tabled in Parliament 20 November 14)	Cabinet
<input type="checkbox"/> Sustainability reporting	Cabinet
Optional Reporting Items	
<input type="checkbox"/> Freedom of information – statistical reporting	<i>Freedom of Information Act 1991</i>
<input type="checkbox"/> Aboriginal Reconciliation Statement	Cabinet
<input type="checkbox"/> Glossary and index	
<input type="checkbox"/> Due to Minister by 30 September. Tabled in Parliament within 12 sitting days.	PS Act 2009