Contents

Accountability map .................................................................................................................................................. 3
Principle 1: Government and public sector relationship ...................................................................................... 3
Principle 2: Management and oversight ............................................................................................................... 4
Principle 3: Organisational structure .................................................................................................................. 5
Principle 4: Operations ........................................................................................................................................ 6
Principle 5 – Ethics and integrity ........................................................................................................................ 7
Principle 6 – People ............................................................................................................................................... 9
Principle 7 – Finance .......................................................................................................................................... 11
Principle 8 – Communication ............................................................................................................................ 12
Principle 9 – Risk management ........................................................................................................................ 13
Accountability map

The Accountability map is a valuable reference for public sector officers with corporate governance responsibilities as it provides a list of public sector accountability requirements needed to achieve organisational performance and accountability.

The Commission encourages all agencies to use the map as a guide to ensure that the various agency obligations required under a range of legislation can be readily identified and addressed consistently.

The map contains the nine governance principles, with operational elements to give effect to each principle. A list of requirements and additional cross-sector resources allows you to navigate through the accountability requirements with a view to simplifying and streamlining your organisation's governance framework.

Your organisation may also have systems and processes in place in addition to those described.

Principle 1: Government and public sector relationship

The organisation's relationship with the government is clear

Principle 1 is unique to the public sector and fundamental to any democratic political system. Ensuring clear and transparent relationships between the elected government and the bureaucracy is critical to prevent any undue influence in the administration of the public function and to ensure the swift and efficient implementation of government policies and strategies.

<table>
<thead>
<tr>
<th>Operational element</th>
<th>Requirements to achieve organisational performance and accountability</th>
<th>Additional resources</th>
</tr>
</thead>
</table>
| 1.1 A document defines responsibilities and accountabilities between the chief executive officer and the minister | • Agency specific legislation
• Financial Management Act 2006 (sections 78 and 79)
• Public Sector Management Act 1994
• Statutory Corporations (Liability of Directors) Act 1996 (Part 2, Div 3; Part 3 Div 4) | |
| 1.2 Processes exist to manage communication and other interaction between ministers and other parliamentary representatives and the organisation | • Public Sector Management Act 1994 (section 74 and section 105)
• Financial Management Act 2006 (sections 81 and 82)
• Public Sector Commissioner’s Circular 2009/10: Communication Agreements Between Ministers and Agencies
• Administration Instruction 102: Official Communications
• Administrative Instruction 728: Media and Public Communications | |
| 1.3 Communication and other interaction are recorded and monitored | • Public Sector Management Act 1994 (section 74) | |
| Reporting | • Public Sector Management Act 1994 (section 31)
• State Records Act 2000
• Public Sector Commissioner’s Circular: 2015-02 Annual Reporting | • Annual Reporting Framework |
**Principle 2: Management and oversight**

The organisation's management and oversight is accountable and has clearly defined responsibilities

Well defined management responsibilities and accountabilities, meaningful strategic plans and work program, as well as independent oversight are cornerstones of governance in any type of organisation. Principle 2 outlines how these concepts should be translated into practice in the unique environment of the public sector.

<table>
<thead>
<tr>
<th>Operational element</th>
<th>Requirements to achieve organisational performance and accountability</th>
<th>Additional resources</th>
</tr>
</thead>
</table>
| 2.1 A charter defines roles, responsibilities and accountability for all relevant levels of management (e.g. those involved in setting the organisation’s key strategic goals and outcomes and monitoring organisational performance) | • *Public Sector Management Act 1994* (Part 2, Division 4)  
• *Statutory Corporations (Liability of Directors) Act 1996* (Part 2, Divisions 1 and 2, Part 3)  
• *State Trading Concerns Act 1916*  
• CEO Performance Agreements | • Standards Australia, AS 8000-2003 Corporate governance – Good governance principles  
• ‘Compliance in the public sector’, Governance Institute of Australia  
• Public Sector Governance Library, Governance Institute of Australia  
• Standards Australia, HB400 - Introduction to Corporate Governance |
| 2.2 Where boards and committees exist, the relationship between the parties must be clearly defined | • *Public Sector Management Act 1994* (Sections 3 and 5)  
• Treasurer’s Instruction 951: Related and affiliated bodies | • Good governance guide for boards and committees  
• Conduct Guide for Boards and Committees  
• Public Sector Commissioner’s Circular: 2009-22 Strategic Asset Management Framework  
• Standards Australia, AS 8000-2003 Corporate governance – Good governance principles |
| 2.3 A strategic plan outlines the organisation’s key strategic goals and outcomes and outputs | • CEO Performance Agreements | |
| 2.4 Operational plans and programs of work exist that define critical success factors and outline how key strategic goals and outcomes will be accomplished at all levels of the organisation | • *Public Sector Management Act 1994* (section 29 (1)(a) and (c)) | |
| 2.5 A delegations framework defines authority levels | • *Public Sector Management Act 1994* (section 33)  
• *Financial Management Act 2006*  
• Treasurer’s Instruction 107: Authorisation | |
| 2.6 Performance measures are defined and monitored for the organisation’s strategic goals | • Treasurer’s Instruction 904: Key performance indicators  
• CEO Performance Agreements | • Outcome Based Management Guidelines 2004 (Department of Treasury) |
Principle 3: Organisational structure

The organisation’s structure serves its operations

The quality of an organisation's governance will depend to a large part on whether its organisational structure is suitable for what the organisation was set up to do. It should reflect the organisation's main operational objectives and do so in a coherent way while at the same time being flexible enough to respond to changes in the organisation's strategy or mission.

<table>
<thead>
<tr>
<th>Operational element</th>
<th>Requirements to achieve organisational performance and accountability</th>
<th>Additional resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.1 Policies ensure that the organisation’s structure serves its key strategic goals and outcomes</td>
<td>• Public Sector Management Act 1994 (sections 7(b) to (f), 8 and 29(1)(c) to (f))</td>
<td></td>
</tr>
<tr>
<td>3.2 Processes exist to manage structural change and the relationships between business units</td>
<td>• Public Sector Management Act 1994 (section 36)</td>
<td></td>
</tr>
</tbody>
</table>
| 3.3 Performance measures identify how well the structure delivers against strategic plans | • Financial Management Act 2006 (Part 3, Division 4 and 5)  
• Treasury Instruction 902: Statement of compliance  
• Treasury Instruction 904: Key performance indicators  
• CEO Performance Agreements | |
| Reporting | • Public Sector Management Act 1994 (section 31)  
• Financial Management Act 2006 (Part 5, Division 2)  
• Public Sector Commissioner’s Circular: 2015-02 Annual Reporting | • Annual Reporting Framework |

Useful links

- Australian Public Service Commission, Foundations of Governance in the Australian Public Service (APSC)
- Australian National Audit Office, June 2014, Public Sector Governance
- Australian National Audit Office, September 2012, Public Sector Internal Audit
- Australian National Audit Office, August 2011, Public Sector Audit Committees
- Australian National Audit Office, June 2009, Business Continuity Management: Building Resilience in Public Sector Entities
- Western Australia Auditor General’s Report, April 2012, Beyond Compliance: Reporting and managing KPIs in the public sector
Principle 4: Operations

The organisation plans its operations to achieve its goals.
Operational planning is a key instrument to ensure accountability of an organisation and the effective and efficient management and use of resources. It touches upon numerous aspects of governance and is a key operational tool to increase compliance.

<table>
<thead>
<tr>
<th>Operational element</th>
<th>Requirements to achieve organisational performance and accountability</th>
<th>Additional resources</th>
</tr>
</thead>
</table>
| 4.1 Policies enable operations to deliver against the organisation’s key strategic goals and outcomes | Agency specific legislation  
- State Supply Commission Act 1991  
- State Supply Commission policies |  |
| 4.2 The organisation’s operational plans and programs of work support the organisation’s key strategic goals and outcomes and are regularly adjusted to changes in strategic and environmental imperatives | Program Evaluation Western Australia, Evaluation guide, August 2014 |  
- Outcome Based Management Guidelines 2004 (Department of Treasury)  
- Project Management Standards ISO/IEC 17024 |
| 4.3 Infrastructure is in place to enable the organisation to implement its operational plans | Public Sector Management Act 1994 |  |
| Reporting | Financial Management Act 2006  
Public Sector Management Act 1994  
Model Annual Reports | Annual Reporting Framework |
Ethics and integrity are embedded in the organisation’s values and operations.

Maintaining a workplace culture with strong ethics and integrity is part of the governance framework and is fundamental to good organisational performance. Public sector employees must operate with integrity and maintain high standards of ethical conduct to maintain sound decision making processes and ensure community confidence and trust in the public sector.

<table>
<thead>
<tr>
<th>Operational element</th>
<th>Requirements to achieve organisational performance and accountability</th>
<th>Additional resources</th>
</tr>
</thead>
</table>
| 5.1 The organisation’s values and code of conduct reflect the WA Code of Ethics and define the standards of official conduct and professional behaviour expected of all employees | • Public Sector Management Act 1994, (Section 9)  
• Commissioner’s Instruction No 7 – Code of Ethics  
• Commissioner’s Instruction No. 8 – Codes of conduct and integrity training  
• Equal Opportunity Act 1984  
• Agency’s code of conduct | • Public Sector Commission Accountability and Ethical Decision Making (AEDM) Program  
• Public Sector Commission Conduct Guide  
• Corruption and Crime Commission Misconduct Resistance Framework  
• Government Structures for Better Results 2001  
• AS 8002-2003: Corporate governance - Organizational codes of conduct |
| 5.2 The organisation’s ethics and integrity risks are identified and policies and operational processes address them (e.g. procurement, conflict of interest) | • Commissioner’s Instruction No 7 – Code of Ethics  
• Commissioner’s Instruction No. 8 – Codes of conduct and integrity training  
• Treasurer’s Instruction 825: Risk management and security | • Australian Standard on Fraud and Corruption  
• Corruption and Crime Commission Misconduct Resistance Framework  
• Integrity Coordinating Group: Conflict of Interest guidelines of WA public sector  
• RiskCover – Risk Management Guidelines |
| 5.3 The people management frameworks define the response to non-ethical behaviours | • Equal Opportunity Act 1984 (Parts II to IVB , Section 67 , Part VI and Part VIII Division 2)  
• Commissioner’s Instruction No 7 – Code of Ethics  
• Agency specific policies | |
| 5.4 Processes are in place to provide supervision and assistance and enable follow up of non-compliance (e.g. through public interest disclosure) | • Public Sector Management Act 1994 ( Part 5 Division 3)  
• Corruption, Crime and Misconduct Act 2003  
• Public Interest Disclosure Act 2003 | |
<table>
<thead>
<tr>
<th>Operational element</th>
<th>Requirements to achieve organisational performance and accountability</th>
<th>Additional resources</th>
</tr>
</thead>
</table>
| 5.5 A structured process is in place to monitor official conduct and professional behaviour (e.g. compliance audit, performance management) | • Public Sector Commission: Disciplinary procedures  
• Commissioner's Instruction No 7 – Code of Ethics  
| Reporting | • Financial Management Act 2006 (Part 5 Division 2)  
• Notification of misconduct in Western Australia  
• Corruption and Crime Commission Guidelines for notification of serious misconduct for principal officers of public authorities  
• Electoral Act 1907 (s175ZE) expenditure on advertising, market research, polling and direct mail)  
• Corruption and Crime Commission Misconduct Resistance Framework  
• Commissioners Instruction No 8 – Codes of conduct and integrity training  | • Annual Reporting Framework  
• Public Interest Disclosure Act 2003 |
**Principle 6 – People**

The organisation’s leadership in people management contributes to individual and organisational achievements.

In order to ensure effectiveness and efficiency of its operations, it is important for an organisation to have effective systems for managing its workforce and individual employees. This encompasses fair, transparent and equal treatment of employees, as well as comprehensive strategies to motivate and lead people and promote personal development.

<table>
<thead>
<tr>
<th>Operational element</th>
<th>Requirements to achieve organisational performance and accountability</th>
<th>Additional resources</th>
</tr>
</thead>
</table>
| 6.1 Policies enable the attraction, retention and management of people | • *Equal Opportunity Act 1984*  
• Commissioner’s Instruction No.1: Employment Standard  
• Commissioner’s Instruction No 2: Filling a public sector vacancy  
• Agency’s human resource management policies | • CEO Performance Agreement  
• Equal Opportunity Commission: Resources for substantive equality  
• Public Sector Commissioner’s Circular 2013-04 EEO Management Plans and Workforce Planning in the Public Sector  
• Premier’s Circular 2014/03 Government Advertising and Communications Policy |
| 6.2 Plans ensure that processes, decisions and actions are based on the principles of fairness, equity and diversity, and are consistent, transparent, impartial and open for review | • *Public Sector Management Act 1994*  
• *Equal Opportunity Act 1984*  
• Framework for executive classifications | • Equity and Diversity Workforce Planning Toolkit |
| 6.3 People management frameworks cover the whole employment continuum | • *Industrial Relations Act 1979* (Part II, Divisions 2A and 2B)  
• *Occupation Safety and Health Act 1984*  
• *Workers’ Compensation and Injury Management Act 1981*  
• *Public Sector Commissioner’s Circular: 2012 – 05 Code of Practice - Occupational Safety and Health in the Western Australian Public Sector*  
• *Public Sector Commissioner’s Circular 2009-23 Substantive Equality - Implementation of the Policy Framework (Addressing Systemic Discrimination In Service Delivery)* | • Public Sector Commission: Workforce planning model  
• Safety, health and injury management for the Western Australian  
• Equal Opportunity Commission: substantive equality  
• Department of Commerce: Information for Public Sector Employers |
| 6.4 Structured procedures are in place to monitor adherence to human resource policies and processes | • *Public Sector Management Act 1994* (section 9 and 21)  
• *Public Sector Management (Breaches of Public Sector Standards) Regulations 2005* | • Australian Public Service Commission: Sharpening the focus: Managing performance in the APS |
| 6.5 Feedback processes identify issues in people management practices | • *Public Sector Commission: Employee perceptions survey*  
• Public sector standards in human resource management – Performance management standard | |
<table>
<thead>
<tr>
<th>Operational element</th>
<th>Requirements to achieve organisational performance and accountability</th>
<th>Additional resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reporting</td>
<td>• <em>Financial Management Act 2006</em></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• <em>Public Interest Disclosure Act 2003</em></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• <em>Public Sector Commissioner's Circular: 2012 – 05 Code of Practice - Occupational Safety and Health in the Western Australian Public Sector</em></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• <em>Commissioner's Instruction No. 6 – Workforce data reporting obligations</em></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• <em>Annual Reporting Framework</em></td>
<td></td>
</tr>
</tbody>
</table>
**Principle 7 – Finance**

*The organisation safeguards financial integrity and accountability.*

Sound financial management is critical to ensure effectiveness in programs and services, accountability and efficiency in the management of public resources. It is an essential element to sustain and improve good governance.

<table>
<thead>
<tr>
<th>Operational element</th>
<th>Requirements to achieve organisational performance and accountability</th>
<th>Additional resources</th>
</tr>
</thead>
</table>
| 7.1 Finance policies define the key strategic goals and outcomes for which the organisation’s finances must be employed | • *Constitution Act 1889* (Sections 68 and 72)  
• *Financial Management Act 2006*  
• Treasurer’s Instructions | |
| 7.2 A formal internal audit charter specifies roles and responsibilities, composition and structure of all internal audit functions | • *Financial Management Act 2006* (Part 4 section 53(1)(d))  
• Treasurer’s Instruction 1201: Structure of the internal audit function | |
| 7.3 Processes ensure the proper recording of financial transactions consistent with applicable accounting standards | • *Public Sector Management Act 1994* (Sections 7(g) and (h), 29(1)(c) and (n) and 30(c))  
• *Financial Management Act 2006*  
• Treasurer’s Instructions  
• Treasurer’s Instructions (Part IX and XI) | • *Financial Administration Bookcase* |
| 7.4 Financial operations contribute towards the organisation’s key strategic goals and outcomes and uphold the highest level of integrity | • *Financial Management Act 2006* (Part 4 section 53)  
• Public Sector Commissioner’s Circular: 2009 -12 Costing and Pricing Government Services | |
| 7.5 Structured procedures are in place to monitor and audit financial performance against budget and key strategic goals, both at executive level as well as by an independent audit committee | • Treasurer’s Instructions IX, XI, XII | |
**Principle 8 – Communication**

**The organisation communicates with all parties in a way that is accessible, open and responsive.**

Open, accurate and responsive communication is essential to ensuring an organisation’s accountability. Good communication is also fundamental to promote citizens’ trust in government.

<table>
<thead>
<tr>
<th>Operational element</th>
<th>Requirements to achieve organisational performance and accountability</th>
<th>Additional resources</th>
</tr>
</thead>
</table>
| 8.1 Communication policies ensure the organisation's communication is open, accessible and responsive. | • **Public Sector Management Act 1994** (Section 31)  
• **Freedom of Information Act 1992** (Section 4; Part 2; Part 3; Part 5) |  |
| 8.2 Policies ensure information is disseminated through correct channels, in a timely manner and to the right target group | • **Public Sector Management Act 1994** (Section 74(1))  
• **State Records Act 2000**  
• Premier's Circular 2014/03 Government Advertising and Communications Policy  
• **Public Sector Commissioners Circular : 2009-01 Western Australian Language Services Policy 2014**  
• Premier's Circular: 2003-17 Requirement for Western Australian Government Publications and Library Collections  
• Administrative Instruction 728: Media and Public Communications  
• Department of Communities, Office of Multicultural Interests, Western Australian Language Services Policy 2008  
• State Records Office: Recordkeeping Plan  
• State record keeping, principles, policies and standards  
• Ombudsman Western Australia - Record keeping guidelines | • **Premier’s Circular: 2014-03 Government Advertising and Communications Policy**  
• **Public Sector Management Act 1994** (Section 74) |
| 8.3 Processes ensure proactive, transparent and responsive internal and external communication | • Administrative Instruction 728: Media and Public Communications  
• Agency’s customer service charter |  |
| 8.4 Processes assist in complying with legislation on record keeping, public interest disclosure and freedom of information, in safeguarding the confidentiality and integrity of information, and in preventing unauthorised, false or premature disclosure | • **Public Interest Disclosure Act 2003**  
• Premier’s Circular: 2003-09 Guidelines for dealing with Cabinet documents under the Freedom of Information Act 1992  
• Administrative Instruction 102: Official Communications  
• Administrative Instruction 711: Official Information  
• Administrative Instruction 728: Media and Public Communications  
• Treasurer’s Instruction 502: Records of Attendance and Time Worked  
• Treasurer’s Instruction 506: Pay Records  
• State record keeping, principles, policies and standards  
• Agency’s complaint resolution policies | • **Public Sector Commissioner’s Circular: 2010-05 Computer Information and Internet Security**  
• **State Records Office: Recordkeeping Plan**  
• **ISO 17799:2005 (Code of Practice for Information Security Management)**  
• **AS 4269 – Australian Standard for Complaints Handling** |
| Reporting                                                                         | • **Public Sector Management Act 1994** (Section 31)  
• **Financial Management Act 2006** (Part 5, Division 2)  
• **Annual Reporting Framework** |  |
Useful Links

- Ombudsman Western Australia: Complaints handling guidelines
- Ombudsman Western Australia: How to make a complaint

Principle 9 – Risk management

The organisation identifies and manages its risks.

Each organisation has a distinct risk profile. Identifying its particular risk exposure and developing and implementing risk prevention and remediation plans is critical to ensure the organisation can operate effectively and efficiently to achieve its goals.

<table>
<thead>
<tr>
<th>Operational element</th>
<th>Requirements to achieve organisational performance and accountability</th>
<th>Additional resources</th>
</tr>
</thead>
</table>
| 9.1 Policies exist for the governance and management of material risks (e.g. reputational, financial or physical, including occupational safety and health) | - Occupational Health and Safety Act 1984  
- Occupational Health and Safety Regulations 1996  
- Public Sector Commissioner’s Circular: 2012 – 05 Code of Practice - Occupational Safety and Health in the Western Australian Public Sector  
- Treasurer’s Instruction 825: Risk management and security | - Safework Australia  
- RiskCover – Risk Management Guidelines  
- WorkSafe  
- Department of Commerce Guidance note: Formal consultative processes at the workplace  
- AS/NZS 4360:2004: Risk management  
- HB 436:2004 Risk management guidelines companion |
| 9.2 The organisation’s risk exposure is evaluated and remediation plans are implemented | - Public Sector Commissioner’s Circular: 2009-19 Risk Management and Business Continuity Planning  
- Treasurer’s Instruction 812: Insurance  
- Treasurer’s Instruction 825: Risk management and security | - Safework Australia  
- RiskCover – Risk Management Guidelines  
- WorkSafe  
- Department of Commerce Guidance note: Formal consultative processes at the workplace  
- Standards Australia - AS/NZS 4360:2004: Risk management  
- Standards Australia - HB 436:2004 Risk management guidelines companion |
| 9.3 Preventive measures for key risk categories are in place | - Public Sector Commissioner’s Circular: 2009-19 Risk Management and Business Continuity Planning  
- Treasurer’s Instruction 825: Risk management and security | - RiskCover – Risk Management Guidelines |
<table>
<thead>
<tr>
<th>Operational element</th>
<th>Requirements to achieve organisational performance and accountability</th>
<th>Additional resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>9.4</td>
<td>Procedures are in place to monitor incidents from the identified risk categories (data analysis)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Treasurer’s Instruction 825: Risk management and security</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• RiskCover – Risk Management Guidelines</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Standards Australia - AS/NZS 4360:2004: Risk management</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Standards Australia - HB 436:2004 Risk management guidelines companion</td>
<td></td>
</tr>
</tbody>
</table>
General references

Governance-Australian and other government websites

Australian public service
- Australian Public Service Commission, Building Better Governance, 2007

Queensland
- Queensland Government, Treasury and Trade, Governance resources

New South Wales
- New South Wales Government, Department of Premier and Cabinet, Governance homepage
- New South Wales Government, Department of Premier and Cabinet, Public Sector Governance Framework, February 2013

Victoria
- Victorian Public Sector Commission: governance

Tasmania
- Tasmanian Department of Premier and Cabinet, Tasmanian Government Businesses: Governance Framework Guide

Northern Territory
- Northern Territory Government, Corporate Governance

South Australia
- Department of Premier and Cabinet, Public Sector Performance Commission

New Zealand
- New Zealand State Services Commission, Resource for Preparation of Governance Manuals, Guidance for Statutory Crown Entities

International

OECD
- Corporate governance - OECD

Other links
- PDF Download - ANU Press - ANU - Public Sector Governance in Australia