



**PSC** | Public Sector  
Commission

# Annual reporting framework 2017/18

A guide for departments and  
organisations

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## **Disclaimer**

The Western Australian Government is committed to quality service to its customers and makes every attempt to ensure accuracy, currency and reliability of the information contained in this publication. However, changes in circumstances over time may impact on the veracity of this information.

## **Accessibility**

Copies of this publication are available in alternative formats upon request.

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# Overview

The Public Sector Commission (Commission) coordinates the annual publication of the Annual Reporting Framework (framework) through content provided by the Department of Communities, Office of the Government Chief Information Officer, Department of the Premier and Cabinet, Department of Treasury, Department of Training and Workforce Development, Western Australian Electoral Commission, Department of Mines, Industry Regulation and Safety and the Equal Opportunity Commission.

As an important tool in ensuring public sector transparency and accountability, annual reports provide the Western Australian Parliament (Parliament) with information about the performance of the public sector. They are also important in assisting the public's understanding of the diverse operations of government agencies.

The framework is designed to guide the development of annual reports and to ensure that the various reporting obligations can be readily identified and consistently addressed. When preparing annual reports, it is essential that agencies and organisations ensure that they meet all reporting obligations and the information detailed is accurate and of a high quality.

I trust the framework will assist you in the development of your annual report for the 2017/18 reporting period.



Lindsay Warner  
ACTING PUBLIC SECTOR COMMISSIONER

# Introduction

This framework guides departments and organisations under the *Public Sector Management Act 1994* (PSM Act) (collectively referred to as agencies hereon in) in the preparation of annual reports by providing a summary of expectations, reporting requirements and details of where to obtain advice about specific obligations.

It is a requirement under section 61 of the *Financial Management Act 2006* (FMA) that the accountable authority of an agency prepares an annual report at the end of each financial year. The FMA defines an agency as a department, sub-department or statutory authority listed in Schedule 1.

In addition to the FMA, agencies should also be familiar with legislation and other requirements that stipulate annual reporting obligations. These include:

- PSM Act
- *Legal Deposit Act 2012*
- Treasurer's Instructions (TIs)
- specific legislation, including enabling legislation, for statutory authorities
- Cabinet decisions
- Premier's Circulars
- Public Sector Commissioner's Circulars (includes [Public Sector Commissioner's Circular: 2018-01 – Annual Reporting](#))
- Public Sector Commissioner's Instructions.

Agencies that are not subject to the FMA—but are required to prepare an annual report—should do so in accordance with their enabling legislation and consider how that legislation relates to the PSM Act and FMA in terms of reporting requirements.

The framework is divided into four sections:

**Section 1** - Principles for reporting

**Section 2** - Guidelines for tabling, distribution and publication

**Section 3** - Sources of annual reporting requirements

**Section 4** - Structure and content of annual reports.

## Contacts

The Commission does not have a role in relation to all requirements of the framework. Should more information be required on specific requirements, please refer to the specific agency contacts provided throughout the framework.

## Feedback

It can be useful for agencies to obtain feedback on the effectiveness of their annual reports. Agencies may consider enclosing a short questionnaire for completion by the person reading the report.

## Annual reporting awards

The Western Australian Division of the Institute of Public Administration Australia (IPAA) presents the W.S. Lonnie Awards to acknowledge excellence in annual reporting in the Western Australian public sector. Agencies' annual reports are automatically considered. Please refer to the [W.S. Lonnie Awards](#) website for details.

The Australasian Reporting Awards (ARA) is a non-profit organisation established to promote excellence in annual reporting. In reviewing annual reports, the ARA apply general criteria to all industries and specific criteria to particular industries. These criteria reflect the general reporting principles of the global reporting initiative. Agencies need to submit a copy of their annual report to participate in the ARA, as entry is not automatic.

# 1. Principles for reporting

## Quality of information

The annual report should be the primary mechanism for reporting agency performance against the strategic plan, budget papers, resource agreement and other strategic documents.

Annual reports should enable the reader to form an understanding of the agency and its purpose, services and performance, and should also outline the agency's contribution to broader Government desired outcomes.

Information provided in the annual report should be factual, avoid generalisations and include all relevant information, not just the 'good news'. Agency outcomes should be emphasised as opposed to purely the process or procedure.

All obligatory components of the annual report (refer to sections 3 and 4) must be included. If the agency has no applicable information for a particular requirement, an appropriate explanation should be provided.

The annual report should also specify the extent to which the agency has complied with various legislative and Government policy requirements (refer to section 4).

## Presentation

With Parliament as the primary audience, annual reports should be an objective account of agency performance, rather than being presented for promotional or commercial purposes.

While presentation can attract the reader and clarify content, agencies should ensure costs are kept to a minimum for graphics, photographs, artwork and printing.

The use of colour should be kept to a minimum, being used to add value and readability. Colour should not be used extensively throughout the annual report or as a means of promoting the agency.

If a glossy or colourful document is required, the agency should produce a document separate to the annual report in accordance with the agency's policy for developing promotional materials. Content extracted from the annual report may be used for such a document but it should not be the official annual report.

## Readability

The following principles should be kept in mind to enhance the 'readability' of annual reports.

- **Clear and concise:** use plain English with no unnecessary text and technical jargon.
- **Easy to understand:** points of interest should be highlighted for readers. Graphs and comparative data may be used where it is likely they will enhance the reader's understanding of the report's content.
- **Written with the target audience in mind:** while Members of Parliament are the primary audience, agencies should also consider a wider range of stakeholders, including special interest groups, non-government organisations and members of the community. As such, the language used should cater for all readers.
- **Available:** alternative formats of the report should be made available on request.

## Format and layout

The presentation of the annual report should be simple and logical, allowing readers to easily access information. A table of contents should be included and the annual report should follow the recommended structure outlined in section 4.

## 2. Guidelines for tabling, distribution and publication

### Tabling

Unless an Act provides otherwise, the financial year for an agency ends on 30 June 2018. Ministers must table audited annual reports, including the audit opinion on the financial statements and key performance indicators, in the Parliament within 90 days of the end of the financial year (section 64(2)FMA). For the 2018 calendar year, this 90-day period concludes on Friday 28 September 2018. Agencies should note, however, that the last sitting date for Parliament before the deadline for reporting is Thursday 20 September 2018.

Agencies should refer to the enabling legislation for their entity, as this may specify a different period for the date of submission.

Agencies should liaise with their minister's office to ensure the minister is afforded sufficient time to consider the information provided in the annual report and meet the tabling deadline. In the event that an annual report will not be tabled on time, the minister must report to Parliament with reasons for the deadline not being met and advise the Parliament about the revised date for tabling (section 65 FMA).

## Contacts:

### Legislative enquiries

Mr Anthony Smith  
Manager Financial Policy  
Infrastructure and Finance  
Department of Treasury  
Phone: (08) 6551 2466  
Email: [FAB.enquiries@treasury.wa.gov.au](mailto:FAB.enquiries@treasury.wa.gov.au)

### Tabling process enquiries

Ms Rebecca Neilson, Manager  
Parliamentary and Executive Government  
Services, Cabinet Services,  
Department of the Premier and Cabinet.  
Phone: (08) 6552 5225  
Email: [rebecca.neilson@dpc.wa.gov.au](mailto:rebecca.neilson@dpc.wa.gov.au)

Mr Peter Kennon, Parliamentary Liaison  
Officer, Cabinet Services,  
Department of the Premier and Cabinet.  
Phone (08) 6552 5897  
Email: [peter.kennon@dpc.wa.gov.au](mailto:peter.kennon@dpc.wa.gov.au)

1 Parliament Place  
WEST PERTH WA 6005  
[Parliamentary Procedures Guide](#)

## Official version

There can only be one official version of an agency's annual report, which is the version tabled in Parliament. The content of subsequent copies of the annual report— including electronic versions—must be identical to the original report tabled in Parliament and include the information audited by the Auditor General. Minor colour differences between versions are acceptable.

If changes are necessary subsequent to tabling in Parliament, agencies must comply with [Standing Order 156 'Alteration of papers'](#). If clarification is required, contact Ms Rebecca Neilson, Manager Parliamentary and Executive Government Services, or Mr Peter Kennon, Parliamentary Liaison Officer in the Parliamentary Services Branch at the Department of the Premier and Cabinet (refer to contact details above).

## Distribution, accessibility and general publishing requirements

### General distribution

Agencies need to be mindful of managing the costs associated with producing their annual report. Only a small number of hard copy annual reports should be produced, with the primary means of distribution and communication provided through the agency website.

### Distribution to Parliament

Agencies must forward 12 hard copies of the annual report (and one electronic copy) to the relevant minister's office to be tabled in Parliament.

In order to facilitate tabling, it is the responsibility of the minister's office to forward 12 hard copies of the annual report (and the electronic copy) to Mr Peter Kennon, Parliamentary Liaison Officer, Department of the Premier and Cabinet (refer previous page for contact details). The preferred format of the electronic copy is PDF.

The Parliamentary Services Branch will arrange the inclusion of an electronic copy of the agency's annual report in the tabled papers database, available at [www.parliament.wa.gov.au](http://www.parliament.wa.gov.au)

### Distribution to libraries

Copies of the annual report must be deposited with the State Library of Western Australia (SLWA) as required by the *Legal Deposit Act 2012* and *Premier's Circular 2003/17: Requirements for Western Australian Government Publications and Library Collections* as follows:

- if produced for the public in print only – one print copy
- if produced for the public in both digital and print formats – one copy print and one copy digital (preferred format PDF/A)
- if produced for the public in digital format only – one digital copy (preferred format PDF/A) – please do not print out copies specially for the SLWA

## Contact:

Legal Deposit  
State Library of Western Australia  
25 Francis Street  
PERTH WA 6000  
Phone: 9427 3348  
Email: [serials@slwa.wa.gov.au](mailto:serials@slwa.wa.gov.au)

### General publishing requirements

- Where possible, annual report files need to be provided in PDF format. The annual report files should be kept to a minimum size, with relevant sections bookmarked to enable navigation from the table of contents.
- It is at the agency's discretion to choose a different font size to present their financial data most effectively, while also trying to lessen accessibility concerns.
- Images should be compressed at a low resolution to minimise the file size for download from the tabled papers database. The electronic file name should clearly indicate the agency name and reporting year, for example 'JUS AR 2018' or 'Justice AR 2018'.
- Costs associated with preparing the annual report are to be kept to a minimum. Wherever possible, the use of external source design expertise and special software should be avoided.
- Annual reports are publicly available, with priority distribution through agency websites as soon as possible after tabling in Parliament. Agencies should liaise with the relevant minister's office to determine when their annual report will be tabled.
- Hard copy annual reports can be produced from the electronic copy in black and white or colour.
- The margins are to be sized to allow a hard copy to be bound if necessary.
- If a colour electronic version is provided on the website, it must accommodate black and white printing after download. Items such as maps or graphs, for example, should remain meaningful and readable in black and white.
- Consideration is to be given to the costs incurred each time any part of the report is printed in colour. While colourful graphics and photographs published on the website may improve the aesthetics of the report, the cost of printing should be considered.
- Hard copies of the annual report are strictly limited to the number required for primary stakeholders. Photocopies should be made where it is more economical than printing.
- A limited number of photocopies of the annual report can be made for individuals and organisations without access to the internet or a printer of adequate speed.

## Contact:

Mr Kevin McRae  
Manager  
State Law Publisher  
Department of the Premier and Cabinet  
Phone: (08) 6552 6030  
Email: [kevin.mcrae@dpc.wa.gov.au](mailto:kevin.mcrae@dpc.wa.gov.au)

## Accessibility requirements

Agencies are encouraged to consider accessibility when producing their annual report. While there are no definitive requirements for what constitutes accessible printed documents, the *State Government Access Guidelines for Information, Services and Facilities* (Guidelines) offer some high-level guidance to agencies to help them fulfil their social and legislative responsibilities.

In summary, the general principles relating to printed information are to:

- use a *sans serif* font such as Helvetica or Arial in reasonable font size, preferably 12 point wherever possible
- left align copy
- ensure there is a strong colour contrast between text and background
- avoid the use of italics, block capitals, watermarks and underlining (except for hyperlinks)
- avoid the use of footnotes, instead incorporate information into the text
- ensure photographs are explained in the text or through a caption
- ensure a statement regarding the 'availability of content in alternative formats upon request' is included.

For further information refer to the [Guidelines](#) available on the Disability Services Commission website and the [Premier's Circular 2003/08 – State Government Access Guidelines for Information, Services and Facilities](#).

Electronic copies of annual reports must comply with the [Web Accessibility Standards](#), be available from the agency website and be easy to locate. The copies should also be compliant with the minimum accessibility compliance level for WA Government websites as indicated on the Office of the Government Chief Information Officer (GCIO) website.

## Contact:

Ms Emma Stenhouse  
Manager, Communications  
Department of Communities  
Phone: (08) 6552 4395  
Email: [emma.stenhouse@housing.wa.gov.au](mailto:emma.stenhouse@housing.wa.gov.au)

## Electronic accessibility requirements

Agencies are reminded that electronic versions of annual reports are to comply with the [Web Accessibility Standards](#). Agencies are to comply with the *Web Content Accessibility Guidelines* (WCAG) 2.0 Level A as a minimum. However, WCAG 2.0 level AA is preferred.

Further information on the *Web Accessibility Standards* and requirements are available from the GCIO [website](#).

## Contact:

Office of the Government Chief Information Officer  
Telephone: (08) 6551 3900  
Email: [enquiries@gcio.wa.gov.au](mailto:enquiries@gcio.wa.gov.au)

## Reporting of costs

Within 30 days of tabling the annual report agencies as defined in the PSM Act (this excludes entities listed in Schedule 1 of the PSM Act) must report the following information to the Public Sector Commissioner using the template provided on the next page.

The information is considered with a range of other information about the public sector to help inform the Commissioner of public sector efficiency and effectiveness.

Information	Previous financial year	Current financial year
<p><b>Number of hard copies printed</b> This figure should include the 12 hard copies for the minister's office and any additional copies printed for general distribution.</p>		
<p><b>Printing cost (\$)</b> This figure is to print any of the hard copies externally (that is, through an external printer). This figure does not include any internal photocopies.</p>		
<p><b>Cost of staff time (\$)</b> This is an estimate of the time spent by each staff member working on the annual report, multiplied by their hourly salary rate.</p> <p>Note: The time associated with the preparation and audit of the financial statements and key performance indicators should not be included when estimating the cost of staff time</p>		
<p><b>Costs of external consultants/external resources (\$)</b> The use of external resources should be avoided wherever possible. However, should they be used, the cost should be reported and an explanation provided as to what activities were undertaken by the consultants. If hard copies of the annual reports were printed externally and the costs were captured under 'printing costs', that cost does not need to be included in this figure.</p>		
<p><b>Total cost (\$)</b></p>		
<p>N.B. All costs reported should be inclusive of GST.</p> <p>Reporting costs should be reported directly to the Public Sector Commission to the below email address.</p>		
<p><b>Contact:</b></p>		
<p>Workforce Performance and Renewal Division Public Sector Commission Phone: (08) 6552 8600 Email: <a href="mailto:agency-support@psc.wa.gov.au">agency-support@psc.wa.gov.au</a></p>		

## 3. Sources of annual reporting requirements

The reporting requirements provided in this Framework are a summary only. Agencies should familiarise themselves with the details of the original sources outlined in this section.

Specific contacts are also nominated.

### ***Financial Management Act 2006 and Treasurer's Instructions***

The FMA, TIs and the *Financial Management Regulations* can be accessed on the Department of Treasury website via [Financial Administration Bookcase](#).

Parts IX and XI of TIs prescribe accounting and reporting requirements for government agencies.

### **Model annual reports**

Model annual reports are provided by the Department of Treasury and are included in the *Financial Administration Bookcase* to assist agencies with the preparation of their financial statements for annual reporting purposes. The Models have been prepared in accordance with *Australian Accounting Standards (AAS)* as issued by the Australian Standards Board (AASB), FMA, TIs and *Financial Management Regulations*, which have been referenced throughout the models.

Model annual reports are provided for:

- departments
- statutory authorities (net cost of services)
- statutory authorities (net cost of services for the year ended 31 December).

The model annual reports are designed to meet most of the needs of agencies that comply with general reporting requirements of the AASBs, FMA, TIs and Financial Management Regulations. Agencies should be aware that the Models are for general use and are not intended to cover every potential circumstance. Other methods of presenting financial statements are suitable and agencies are encouraged to streamline their financial statements.

Enquiries relating to the FMA or TIs should be directed to the Department of Treasury. Refer to contact details listed below.

#### Contact:

Mr Anthony Smith  
Manager Financial Policy  
Infrastructure and Finance  
Department of Treasury

Phone: (08) 6551 2466

Email: [FAB.enquiries@treasury.wa.gov.au](mailto:FAB.enquiries@treasury.wa.gov.au)

#### Machinery of Government (MoG) affected entities

MoG affected entities should be guided by agency Chief Finance Officer's in the first instance and if necessary, the Treasury Analyst.

### Other sources

Section 31(1) of the PSM Act prescribes that agencies required to prepare annual reports in accordance with the FMA must include a report on the extent of their compliance with public sector standards, codes of ethics and any relevant code of conduct.

The Department of Treasury's [\*Outcome Based Management - Guidelines for use in the Western Australian Public Sector\*](#) assists with the application of the principles of outcome-based management.

**Note:** Enquiries about Outcome Based Management should be directed by the agency's Chief Finance Officer to the agency's Treasury Analyst, in the first instance.

## Government goals

Agencies should ensure the relationship between the following government goals and the outcomes and services delivered is reflected in the annual report.

- **Sustainable Finances:** Responsible financial management and better service delivery;
- **Future Jobs and Skills:** Grow and diversify the economy, create jobs and support skills development;
- **Strong Communities:** Safe communities and supported families; and
- **Better Places:** A quality environment with liveable and affordable communities and vibrant regions.

## 4. Structure and content of annual reports

Agency's annual reports must contain the elements detailed in [TI 903 Agency Annual Reports](#) (TI 903). The Commission and the Department of Treasury have developed a recommended annual report structure, which expands on the mandatory requirements of TI 903. The recommended structure is contained in guidelines located with TI 903.

This section of the Framework follows the recommended annual report structure and should be read in conjunction with the source documents listed in section 3. Content requirements for annual reports are summarised below.

### Overview of the agency

#### Executive summary

The executive summary provides readers with an overview of the agency's performance without the need to read the entire annual report. This section should refer to noteworthy issues that relate to the agency's performance and other significant events during the reporting period. It should be brief and not merely repeat information disclosed elsewhere in the annual report.

#### Operational structure

Provides general information about the agency, including the agency name, minister(s) and the legislation it administers. This section also refers to the agencies' enabling legislation to assist readers of annual reports to understand the roles and functions of the agency.

#### Performance management framework

Outlines links between the relevant Government goals and strategic outcomes and agency-level Government-desired outcomes and services. Explanations for approved changes to agency outcome-based management structures should also be disclosed in this section, along with an outline of shared responsibilities with other agencies or cross-agency initiatives.

Further information about outcome-based management may be found in TI 904 *Key Performance Indicators* (TI 904) and the Department of Treasury's *Outcome Based Management – Guidelines for use in the Western Australian Public Sector*.

## Agency performance

This section enables accountable authorities to inform Parliament and others about achievements during the financial year and outline why work was undertaken. It compares results with targets for both financial and non-financial indicators and explains significant variations. The targets may have been previously disclosed in public documents such as budget statements, resource agreements, statements of corporate intent or equivalents. This section may also describe major initiatives and projects.

Further information about disclosure against resource agreements may be found in [TI 808 Resource Agreements](#). Information on key performance indicators is included in [TI 904 Key Performance Indicators](#).

## Significant issues impacting the agency

This section describes significant current and emerging issues that impact on the achievement of Government-desired outcomes, policies and the associated performance targets and how the agency has, or will, address them. This may include economic and social trends or legal changes.

## Disclosures and legal compliance

### Financial statements

This section includes financial statements prescribed by Part XI of TIs for the agency and any subsidiary and/or related bodies. They should comply with TIs, including any disclosures required under Part IX.

The Auditor General's opinion of the financial statements must be disclosed. Certification of the financial statements by the Chief Executive Officer should be included.

### Detailed key performance indicators information

Treasurer's Instruction 903(8) requires agencies to include a discussion of actual results against budget targets for both financial and non-financial indicators in the agency performance section of the annual report.

In addition to the summary information contained under agency performance, agencies may wish to disclose further details, including long-term trends, graphs and supporting explanatory notes.

As the key performance indicators (KPIs) are audited, the opinion of the Auditor General regarding the KPIs is usually disclosed in this section.

## Ministerial directives

This section discloses ministerial directives relevant to the setting of desired outcomes or operational objectives, the achievement of desired outcomes or operational objectives, investment activities and financing activities (TI 903(12)).

## Other financial disclosures

This section includes information about pricing policies, major capital projects and employees required by [TI 903 Agency Annual Reports](#).

## Governance disclosures

This section contains disclosures in regards to governance, including potential conflicts of interest, where a Western Australian Government Purchasing Card (a 'credit card') is utilised for personal use—or— any other requirements relating to this issue.

## Government policy requirements

This section contains disclosures of government policy requirements imposed on agencies. The Government Building Training Policy is an example of a policy requirement, and sample disclosures are available within the model annual reports published in the *Financial Administration Bookcase* (refer to page 31 of this section).

### Contact:

Mr Anthony Smith  
Manager Financial Policy  
Infrastructure and Finance

Department of Treasury  
Phone: (08) 6551 2466  
Email: [FAB.enquiries@treasury.wa.gov.au](mailto:FAB.enquiries@treasury.wa.gov.au)

## Board and committee remuneration

Agencies are required to report on the individual and aggregate costs of remunerating all positions on boards and committees as defined in *Premier's Circular 2017/08 – State Government Boards and Committees*. These boards and committees are listed on the [Register published by the Department of the Premier and Cabinet](#) (DPC).

It is expected that all board and committee memberships will be reported in the annual report. This includes the names of all board and committee members and all remuneration received. Remuneration reported excludes travel expenses incurred as per [Public Sector Commissioner's Circular 2009-20 – Reimbursement of Travel Expenses for Members of Government Boards and Committees](#) and [Premier's Circular 2014/02 – Guidelines for Official Air Travel by Ministers, Parliamentary Secretaries and Government Officers](#).

Members of government boards and committees who are government employees must also be included. If they are ineligible for remuneration, as defined in *Premier's Circular 2017/08 – State Government Boards and Committees*, the remuneration is listed as zero.

It is noted that there may be exceptional circumstances where the names of the members should be withheld for reasons such as security, sensitivity or legislative restrictions. Within this context, it is for agencies to consider whether to withhold the publication of members' names. Before doing so, the agency should consult with the respective minister's office.

The requirement to report on the remuneration for each board and committee must include the following:

Position	Name	Type of remuneration*	Period of** membership	Gross/actual remuneration 2015/16 financial year*
Chair				\$X
Deputy				\$X
Member				\$X
			<b>Total</b>	\$X

\* If applicable, include sessional payment, per meeting, half day, or annual.

\*\* This item refers to the board members' membership during the reporting period, not their entire tenure on the board or committee, for example three months, 12 months etc. The period of membership for each member should correlate with their respective remuneration received.

#### Contact:

Workforce Performance and Renewal Division  
 Public Sector Commission  
 Phone: (08) 6552 8600  
 Email: [agency-support@psc.wa.gov.au](mailto:agency-support@psc.wa.gov.au)

## Other legal requirements

### Expenditure on advertising, market research, polling and direct mail

([Electoral Act 1907](#), section 175ZE)

A public agency that is required to publish an annual report under the FMA or any other written law must, under section 175ZE of the *Electoral Act 1907*, include a statement in the report detailing all the expenditure incurred by, or on behalf of, the public agency during the reporting period on:

- advertising agencies
- media advertising organisations
- market research organisations
- polling organisations
- direct mail organisations.

A public agency under the *Electoral Act 1907* includes departments of the public service or organisations specified in Schedule 2 of the PSM Act, as well as:

- a body or office that is established for a public purpose under a written law
- a body or office that is established by the Governor or a minister
- any corporation or association over which control can be exercised by the State, minister or previously stated bodies.

The expenditure statement is to include the following three elements:

- a statement or total amount figure of all the expenditure set out
- the amount of expenditure in relation to each class of expenditure
- the name of each person, agency or organisation to which an amount was paid.

For each element, a public agency can provide sub-totals or more details as required. For example, advertising expenditure may be divided between campaign and non-campaign expenditure.

The details in relation to a class of expenditure do not need to be set out as mentioned above, if the expenditure for the class is less than the specified amount, which is currently set at \$2 500.

Even if no expenditure was incurred, a nil statement must be published.

For those agencies reporting through a larger agency, either the main agency must report expenditure under section 175ZE of the *Electoral Act 1907* for each subsidiary agency separately in its annual report, or the subsidiary agency must report expenditure under section 175ZE of the *Electoral Act 1907* in its own annual report.

Each agency annual report is reviewed to assess compliance with the legislation. The information reported by agencies is collated into a summary by the Western Australian Electoral Commission, and included in the Political Finance Annual Report for the

financial year. Any non-compliance is evident in this reporting. The Political Finance Annual Report is tabled in both houses of Parliament and is available on the Western Australian Electoral Commission website, in accordance with section 175G of the *Electoral Act 1907*.

**Example 1** (not based on real agency data)

In accordance with section 175ZE of the *Electoral Act 1907*, the agency incurred the following expenditure in advertising, market research, polling, direct mail and media advertising.

Total expenditure for 2016/17 was \$76 000

Expenditure was incurred in the following areas.

Expenditure	Total	Expenditure	Amount
Advertising agencies	\$12 000	JDA	\$12 000
Market research organisations	\$12 500	Asset Research	\$12 500
Polling organisations	Nil		Nil
Direct mail organisations	\$24 900	Zipform Lasermail Supermail	\$19 000 \$700 \$5 200
Media advertising organisations	\$26 600	Media Decisions Marketforce	\$21 100 \$5 500

**Example 2** (not based on real agency data)

Section 175ZE of the *Electoral Act 1907* requires public agencies to report details of expenditure to organisations providing services in relation to advertising, market research, polling, direct mail and media advertising. The agency has not incurred expenditure of this nature.

**Contact**

Electoral Liaison Officer  
 Western Australian Electoral Commission  
 Phone: (08) 9214 0414  
 Email: [fad@waec.wa.gov.au](mailto:fad@waec.wa.gov.au)

## Disability access and inclusion plan outcomes

([Disability Services Act 1993](#), section 29, and Schedule 3 of the [Disability Services Regulations 2004](#))

Public authorities required to develop a Disability Access and Inclusion Plan (DAIP) must report on its implementation in their annual report by briefly outlining current initiatives to address the following desired DAIP outcomes:

- people with disability have the same opportunities as other people to access the services of, and any events organised by, a public authority
- people with disability have the same opportunities as other people to access the buildings and other facilities of a public authority
- people with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it
- people with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority
- people with disability have the same opportunities as other people to make complaints to a public authority
- people with disability have the same opportunities as other people to participate in any public consultation by a public authority
- people with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

The report should also include services to the public delivered by agents and contractors as well as strategies used to inform agents and contractors of the public authority's DAIP.

### Contact:

Ms Simone Bastin  
Director, System Design and Analysis - Policy & Planning  
Department of Communities  
Phone: (08) 9426 9649  
Email: [simone.bastin@communities.wa.gov.au](mailto:simone.bastin@communities.wa.gov.au)

## Compliance with public sector standards and ethical codes

([PSM Act](#), section 31(1))

The following guidelines are provided by the Commission to assist chief executive officers and some chief employees to meet their obligations under section 31(1) of the PSM Act.

- In annual reports, some agencies are required to report on the extent of compliance with public sector standards, codes of ethics and any relevant code of conduct.
- In addition to this compliance report, significant actions undertaken to promote compliance with the public sector standards in human resource management, Commissioner's Instructions and ethical codes should also be outlined in annual reports. For example, updating or revising policies or guidelines, revising the agency's code of conduct or implementing awareness raising activities or training sessions.
- In preparing compliance reports, agencies should ensure consistency with information provided to the Commission through the *Public sector entity survey*.

For those organisations subject to section 31(2) of the PSM Act, obligations will be met by completing the relevant section of the Public sector entity survey.

### Contact:

*Public sector entity survey*  
Mr Alan Lee or Ms Janelle Walker  
Sector Performance and Reporting  
Public Sector Commission  
Phone: (08) 6552 8509 or (08) 6552 8760  
Email: [survey@psc.wa.gov.au](mailto:survey@psc.wa.gov.au)

## Recordkeeping Plans

([State Records Act 2000](#) and [State Records Commission Standard 2, Principle 6](#))

Every government organisation is required to have a Recordkeeping Plan (RKP) under section 19 of the *State Records Act 2000*. The RKP is to provide an accurate reflection of how recorded information is created and managed within the organisation and must be complied with by the organisation and its officers. RKPs are essential business tools that assist government organisations with the identification, management and legal disposal of their key information assets and, therefore, must be kept current.

Under Part 3, Division 4 of the *State Records Act 2000*, the organisation must review its RKP every five years or when there is any significant change to the organisation's functions.

An *RKP Review Form* and *Recordkeeping Maturity Model* [are available here](#) to assist with this process.

Government organisations are to include in their annual report a section that addresses:

- whether the efficiency and effectiveness of the organisation's recordkeeping systems has been evaluated **or**, alternatively, when such an evaluation is proposed
- the nature and extent of the recordkeeping training program conducted by, or for, the organisation
- whether the efficiency and effectiveness of the recordkeeping training program have been reviewed **or**, alternatively, when this is planned to be done
- assurance that the organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's recordkeeping plan.

### Contact:

Ms Isabel Smith  
Director State Information Management  
State Records Office  
Phone: (08) 9427 3660  
Email: [isabel.smith@sro.wa.gov.au](mailto:isabel.smith@sro.wa.gov.au)

## Government policy requirements

### Substantive equality

[\(Public Sector Commissioner's Circular 2015-01 – Implementation of the Policy Framework for Substantive Equality\)](#)

All participating departments are required to report the progress achieved in implementing the *Policy Framework for Substantive Equality* (the Policy Framework). Reporting by departments is used to inform the Commission and the Commissioner for Equal Opportunity as to what resources are required to assist in the effective implementation of the Policy Framework.

As part of the report, departments should include a summary that:

- specifies the mechanisms to achieve the Policy Framework's objectives (reflected in operational strategic and departmental plans or specific implementation plans)
- identifies areas of high relevance with a particular focus on services that have a substantial effect on discrimination or equality of opportunity
- outlines the process undertaken to ensure new policy and major initiatives are assessed for their impact on disadvantaged groups
- ensures tenderers for community services address the issue of substantive equality.

#### Contact:

Ms Diana MacTiernan  
Manager, Commission Services  
Equal Opportunity Commission WA  
Phone: (08) 9216 3900  
Email: [diana.mactiernan@eoc.wa.gov.au](mailto:diana.mactiernan@eoc.wa.gov.au)

## Occupational Safety, Health and Injury Management

[\(Public Sector Commissioner's Circular 2012-05 – Code of Practice: Occupational Safety and Health in the Western Australian Public Sector\)](#)

Reporting on occupational safety, health and injury management is used to assist in the monitoring of the Western Australian public sector's performance in this area, as well as in the development of strategies aimed at improving public sector agencies' safety, health and injury management systems and practices.

Agencies are to report on their occupational safety, health and injury management performance and commitment in relation to the following minimum requirements:

- a statement of the agency's commitment to occupational safety and health and injury management with an emphasis on executive commitment
- a description of the formal mechanism for consultation with employees on occupational safety and health matters
- a statement of compliance with injury management requirements of the *Workers' Compensation and Injury Management Act 1981*, including the development of return to work plans
- a statement confirming that an assessment of the occupational safety and health management system has been completed (within the past five years or sooner, depending on the risk profile of the agency) using a recognised assessment tool, including the percentage of agreed actions completed.

An **example** of a report of annual performance for 2017/18 on occupational safety, health and injury management is provided below.

Measure	Actual results		Results against target	
	2015/16 <sup>(1)</sup>	2017/18 <sup>(2)</sup>	Target	Comment on result
Number of fatalities	X	X	0	XXXX
Lost time injury and/or disease incidence rate	X.XX	X.XX	0 or 10% reduction <sup>(3)</sup> (actual target can be stated)	XXXX
Lost time injury and/or disease severity rate	X.XX	X.XX	0 or 10% reduction <sup>(3)</sup> (actual target can be stated)	XXXX

Percentage of injured workers returned to work:				
(i) within 13 weeks	XX%	XX%	Actual result to be stated	XXXX
(ii) within 26 weeks	XX%	XX%	Greater than or equal to 80%	
Percentage of managers trained in occupational safety, health and injury management responsibilities	XX%	XX%	Greater than or equal to 80%	XXXX

<sup>1</sup> This indicator examines a three-year trend and as such the comparison base is to be two years prior to the current reporting year i.e. 2015/16.

<sup>2</sup> The current reporting year is 2017/18

<sup>3</sup> The reduction may be calculated over a three-year period.

Further information on complying with this reporting requirement, including the calculation and reporting of the performance measures, can be found at [www.publicsectorsafety.wa.gov.au](http://www.publicsectorsafety.wa.gov.au) under 'Reporting'.

#### Contact:

Su Ho  
Information and Development, Regulatory Support  
Department of Mines, Industry Regulation and Safety  
Phone: (08) 9358 8149  
Email: [su.ho@dmirs.wa.gov.au](mailto:su.ho@dmirs.wa.gov.au)

## Government Building Training Policy

[\(Premier's Circular 2015-02 – Government Building Training Policy\)](#)

This reporting requirement is for monitoring the implementation of the *Government Building Training Policy* (GBT Policy). The GBT Policy aims to increase the number of apprentices and trainees in the building and construction industry by requiring contractors awarded State Government building, construction and maintenance contracts to commit to meeting a target training rate by employing construction apprentices and trainees.

The GBT Policy applies to all State Government agencies (as defined in section 3 of the PSM Act), that enter into:

1. State Government building and construction contracts, including civil and engineering contracts, with an estimated labour value of \$2 million and over for the construction component of the contract; or
2. State Government maintenance contracts, with an estimated labour component of \$2 million and over for the total contract.

Agencies that did not issue in-scope contracts are not required to report against the policy in their annual reports

Agencies that issued contracts in scope of the policy, are required to report implementation of the GBT policy over the financial year in their annual report.

Agencies must include the following information:

Measure	Number of contracts	
	Building and Construction	Maintenance
<b><i>Awarded</i></b>		
<b><i>Reported on</i></b>	<ul style="list-style-type: none"> <li>• Commenced reporting</li> <li>• Continued reporting from previous reporting period</li> </ul>	
<b><i>Target training rate</i></b>		
<ul style="list-style-type: none"> <li>• Met or exceeded</li> <li>• Did not meet</li> </ul>		
<ul style="list-style-type: none"> <li>• Granted a variation</li> </ul>		

Where a variation to the target training rate was approved by the Chief Executive of your agency, the following information must also be provided.

**Approved variations to the target training rate in the financial year**

Contract name/number	Amended target training rate %	Reason for variation

If your agency has issued contracts in scope of the GBT policy, please forward a copy of the information provided in your annual report to the Department of Training and Workforce Development by email to [policy.gbt@dtwd.wa.gov.au](mailto:policy.gbt@dtwd.wa.gov.au) by 30 September.

**Contact:**

Ms Karen Purdy  
Manager VET System Policy  
Department of Training and Workforce Development  
Phone: (08) 6551 5528  
[policy.gbt@dtwd.wa.gov.au](mailto:policy.gbt@dtwd.wa.gov.au)

**Enquiries**

For any enquiries concerning a specific reporting requirement, refer to the nominated contact person or position outlined under the relevant reporting requirement.

For any additional questions regarding this publication please contact:

Public Sector Commission  
Phone: (08) 6552 8600  
Email: [agency-support@psc.wa.gov.au](mailto:agency-support@psc.wa.gov.au)

# Appendix A – Annual report checklist

## Principles for reporting

### Quality of information

- The content of the report reflects all relevant information, not just generalisations or 'good news'.
- The report enables the reader to form an understanding of the agency's purpose, services and performance.
- An appropriate explanation has been provided where there is no response to a particular reporting requirement.

### Presentation

- The agency has taken steps to ensure the costs of preparing and presenting the annual report are kept to a minimum.
- The promotional document (if required) is a separate document that does not replace the annual report.

### Readability

- The annual report is clear and concise.
- The annual report is easy to read and understand.
- The annual report has been written with the target audience in mind.
- The annual report is available in alternative formats.

### Format and layout

- The format of the annual report is logical and easy to follow.
- The annual report provides a table of contents, which enables easy navigation.

## Structure and content of annual reports

### Overview of the agency

- The executive summary contains an overview of agency's performance.
- Information on the operational structure has been provided.
- Information on the performance management framework has been provided.

## **Agency performance**

The report includes information on operations and results against both financial targets and those for key performance indicators.

## **Significant issues impacting the agency**

The report contains information on significant current and emerging issues impacting on the agency's operations and how they have, or will be, addressed.

## **Disclosures and legal compliance**

The report contains information on:

- financial statements prepared in compliance with the *Financial Management Act 2006* and Parts IX and XI of the Treasurer's Instructions
- more detailed performance information, including long-term trends
- ministerial directives
- other financial disclosures, including capital projects and employees
- governance disclosures
- board and committee remuneration.

## **Other legal requirements**

The report contains information on:

- advertising
- disability access and inclusion plan outcomes
- compliance with public sector standards and ethical codes
- recordkeeping plans.

## **Government policy requirements**

The report contains information on:

- substantive equality
- occupational safety, health and injury management
- Government Building Training Policy.

## **Guidelines for reporting**

### **Timing and tabling**

- Financial statements and performance indicators have been submitted to the Auditor General in sufficient time to enable the minister to table audited annual reports in Parliament by Thursday 20 September 2018
- Where an application for a time extension is required, it has been made to the minister, who must report to Parliament before Thursday 20 September 2018 with the revised date for tabling.

## **Publication**

### **Hard copy**

- Where electronic publishing is not available, hard copies have been produced with existing agency resources, and kept to a minimum.
- Hard copies have been photocopied in-house rather than printed externally (where it is more economical).
- The report contains sufficiently wide margins to allow for binding.

### **Electronic copies**

- The report is available on the agency website in an accessible form.
- Bookmarked PDF version of report has been produced for tabling.
- The report has been produced without the need to purchase significant design expertise and special software.
- Colours and graphics have been kept to a minimum to reduce printing costs and download times.
- Any colourful graphics are still effective when printed in black and white.
- Marked up to allow easy navigation.
- Saved at a low resolution so images are compressed and file size has been kept to a minimum.
- Clearly labelled with the agency's name and reporting year.

### **Accessibility**

- Hard and electronic copies of the annual report comply with the State Government Access Guidelines for Information, Services and Facilities.
- Electronic copies of the annual report comply with Web Content Accessibility Guidelines (WCAG) 2.0 level A as a minimum. However, WCAG 2.0 level AA is preferred.

### **Other**

- There is only one official version of the report.
- The total cost of producing the report has been reported to the Public Sector Commissioner within 30 days of tabling in Parliament.

## **Distribution**

Before tabling in Parliament:

- twelve hard copies have been submitted to the minister's office

## **Following tabling in Parliament**

- A digital and/or hard copy is deposited to the State Library of Western Australia (refer to the framework for further information).

## **Feedback and awards**

- Where feedback is sought, a short questionnaire has been included with the report.
- The report has been considered for the W.S. Lonnie Awards (automatic).
- The report has been considered for entry into the Australasian Reporting Awards (submission of annual report required, as entry is not automatic).