

Public Sector Commissioner's Circular

Annual reporting

Number: 2018-01

Issue date: 2 May 2018

Next review date: 6 March 2019

Enquiries: Direct specific enquiries to relevant contacts within the Annual reporting framework. All other general enquiries can be directed to the Public Sector Commission on (08) 6552 8600

Supersedes: Commissioner's Circular 2017-01

Policy

Departments and organisations as defined under *the Public Sector Management Act 1994* that are required to produce an annual report are to prepare, submit and publish annual reports in accordance with relevant legislation and Government policies, as referred to in the [Annual reporting framework 2017/18](#) (the framework). Schedule 1 entities listed under the *Public Sector Management Act 1994* are not required to comply with the framework, but may find that it provides useful guidance.

Ministers, Chief Executive Officers and relevant agency staff should be aware of their agency-specific annual reporting obligations.

Background

Annual reporting requirements are specified in the *Public Sector Management Act 1994*, the *Financial Management Act 2006*, Treasurer's Instructions, other legislation, Cabinet decisions and other Government policy statements.

The various reporting requirements are drawn together in the form of a guide and a checklist in the framework. The framework is updated each year and is available on the Public Sector Commission's website at www.publicsector.wa.gov.au.

The principles and guidelines contained in sections 1 and 2 of the framework apply to all departments and organisations subject to the *Public Sector Management Act 1994*. Departments and organisations are exempt from specific principles and guidelines if they contradict the agency's enabling legislation or relevant Treasurer's Instructions.

The Department of Treasury provides *Model Financial Statements* through the [Financial Administration Bookcase](#) at www.treasury.wa.gov.au.

Departments and organisations should ensure annual reports are:

- clear and concise
- focused on their core business and actual performance
- part of a streamlined reporting process that removes or reduces redundant information while not impacting adversely on accountability and governance
- printed in limited numbers
- placed on the agency website, which is to be used as the primary means of communication of the report.

Departments and organisations should continue to be conscious of the costs associated with providing the Parliament of Western Australia and the community with information. Wherever possible, annual reports should be developed and produced using in-house resources and at the lowest possible cost.

Departments and organisations are required to advise the Public Sector Commissioner of the costs of producing their annual report within 30 days of the report being tabled in the Parliament. Schedule 1 organisations under the *Public Sector Management Act 1994* do not need to report these costs. A template has been provided in the framework to assist agencies with reporting these costs.

Under section 175ZE of the *Electoral Act 1907* the annual report is to include information about the expenditure incurred in the reporting period in relation to advertising agencies and marketing, polling, direct mail and media organisations.

Further information

Enquiries about specific requirements within the framework are to be directed to the responsible agency contact at the end of each section.

Lindsay Warner
ACTING PUBLIC SECTOR COMMISSIONER

Other relevant Circulars:	N/A
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