

## Changes to annual reporting requirements

### Annual Reports Regulations

The *Annual Reports (Departments) Regulation 2010* and the *Annual Reports (Statutory Bodies) Regulation 2010* (the 2010 Regulations) were due for staged repeal in September 2015. Accordingly, these Regulations were repealed and replaced by the *Annual Reports (Departments) Regulation 2015* (ARDR) and the *Annual Reports (Statutory Bodies) Regulation 2015* (ARSBR) with only minor changes from the 2010 regulations.

The main change was that Departments and statutory bodies are no longer required to report on waste per the Government's Waste Reduction and Purchasing Policy (WRAPP) in their annual reports. Instead, Premier's Memorandum [M2014-08 NSW Government Resource Efficiency Policy](#) states 'Clusters are required to publish a statement of their performance against this policy on an annual basis (electronically or otherwise)'. This statement, however, does not need to form part of an annual report. For queries concerning M2014-08, please contact the Office of Environment and Heritage (tel: 9995 5000 or [government@environment.nsw.gov.au](mailto:government@environment.nsw.gov.au)).

In addition, both ARDR Schedule 1 and ARSBR Schedule 1 include the following changes from the 2010 Regulations:

- Both refer to the *Disability Inclusion Act 2014* (DIA), which replaced the *Disability Services Act 1993* (DSA). Similarly, both require reporting of information concerning Disability Inclusion Action Plans (required under the DIA) rather than Disability Plans (previously required under the DSA). For queries concerning DIA or Disability Inclusion Action Plans, please contact Family and Community Services (tel: 1800 446 470 or [disabilityinclusionact@facs.nsw.gov.au](mailto:disabilityinclusionact@facs.nsw.gov.au)).
- Both refer to the *Multicultural NSW Act 2000* (which was previously named the *Community Relations Commission and Principles of Multiculturalism Act 2000*). Similarly, both refer to Multicultural NSW (which was previously named the Community Relations Commission (CRC)). However, the underlying requirement to report details of agreements with Multicultural NSW/CRC remains unchanged from the 2010 Regulations.
- Both refer to the *Work Health and Safety Act 2011*, which replaced the *Occupational Health and Safety Act 2000*. However, the underlying requirement to report Work Health and Safety Performance and injuries and prosecutions remains unchanged from the 2010 Regulations.

Both ARDR and ARSBR include some minor terminology changes from the 2010 Regulations. For example, each reference to 'homepage address' and 'internet site' in the 2010 Regulations was replaced with a reference to 'website' in ARDR Schedule 1 and ARSBR Schedule 1.

Further, redundant clauses in the 2010 Regulations relating to the 2013-14 financial year, were not brought forward to ARDR or ARSBR.

Finally, ARSBR includes changes to the order of clauses from the equivalent 2010 Regulation. These changes were to improve the logical order of ARSBR.

## TC 15-18 Small Agency Annual Reporting

[TC15/18 Small Agency Annual Reporting](#) withdrew and superseded TC 14/27 *Small agency annual reporting*. Each of the changes from TC 14/27 resulted from changes to ARDR and ARSBR noted above. The main change was removal of WRAPP information because ARDR and ARSBR no longer require disclosure of WRAPP information in annual reports. The other two changes were to reflect terminology now used in ARDR and ARSBR:

- Each reference to 'Disability plans' was replaced with a reference to 'Disability inclusion action plans' and
- Each reference to 'Occupational health and safety' was replaced with a reference to 'Work health and safety'.

## TC 15-07 Financial and Annual Reporting requirements arising from personnel service arrangements

[TC15/07 Financial and Annual Reporting requirements arising from personnel service arrangements](#) withdrew and superseded TC 11/19 of the same name. The main changes reflected in TC 15/07 are:

- the *Public Sector Employment and Management Act 2002* was repealed and replaced by the *Government Sector Employment Act 2013* (GSEA). Accordingly, TC 15/07 refers to terminology used in the GSEA, and
- AASB 10 *Consolidated Financial Statements* (AASB 10) replaced the control and consolidation guidance in AASB 127 *Consolidated and Separate Financial Statements* and Interpretation 112 *Consolidation – Special Purpose Entities*. Accordingly, TC 15/07 refers to terminology and concepts used in AASB 10.

For many agencies, application of TC 15/07 will result in the same reporting outcomes as previously resulted from application of NSW TC 11/19.

## TC 14-31 Guidelines on Reporting of Investment and Liability Management Performance

[TC 14/31 Guidelines on Reporting of Investment and Liability Management Performance](#) withdrew and replaced TC 09/07 of the same name. TC 14/31 updated the criteria for determining the particular NSW Treasury Corporation (TCorp) Hour-Glass Investment Facility that should be used as the benchmark for measuring the investment performance of agencies.

## NSW Government Digital Information Security Policy

*NSW Government Digital Information Security Policy* Version 1.0, originally issued under Premier's Memorandum PM 2012-15, includes annual reporting requirements. Although PM 2012-15 has been archived, Version 1.0 of the Policy remains in force for 2014-15 annual reports. See

[http://arp.nsw.gov.au/sites/default/files/Digital\\_Information\\_Security\\_Policy\\_2012.pdf](http://arp.nsw.gov.au/sites/default/files/Digital_Information_Security_Policy_2012.pdf)

Version 2.0 of the Policy takes effect from 1 July 2015, see <http://arp.nsw.gov.au/ofs-2015-05-nsw-government-digital-information-security-policy>. Version 2.0 requirements will apply to annual reports for 2015-16 and onwards. However, agencies can choose to apply the templates in Version 2.0 of the Policy for their 2014-15 annual reports if they wish.

For information concerning the *NSW Government Digital Information Security Policy* or annual attestation, please contact the Department of Finance, Services and Innovation (tel: 9372 8132 or email: [informationsecurity@finance.nsw.gov.au](mailto:informationsecurity@finance.nsw.gov.au)).

## **TPP 09-05 Internal Audit and Risk Management Policy for the NSW Public Sector**

Agencies are required to include a statement attesting compliance with TPP 09-05 *Internal Audit and Risk Management Policy for the NSW Public Sector* for the 2014-15 reporting period. See reporting requirements (including the 2014-15 statement templates) at [http://www.treasury.nsw.gov.au/Internal\\_Audit\\_and\\_Risk\\_Management/reporting\\_requirements](http://www.treasury.nsw.gov.au/Internal_Audit_and_Risk_Management/reporting_requirements).

From 1 July 2015, the Treasury policy [TPP 15-03 Internal Audit and Risk Management Policy for the NSW Public Sector](#) replaces TPP 09-05.

Agencies will include the disclosures required by TPP 15-03 for the first time in their 2015–16 annual reports.

### **Further information:**

#### **Treasury annual reporting webpage updated**

Treasury has updated its annual reporting webpage, including its Annual Report Compliance Checklist, for each of these changes – refer [www.treasury.nsw.gov.au/Annual\\_Reporting/Annual\\_Reporting](http://www.treasury.nsw.gov.au/Annual_Reporting/Annual_Reporting)