



## Changes to annual reporting requirements

### TPP 15-03 Internal Audit and Risk Management Policy for the NSW Public Sector

Treasury Policy Paper (TPP) 15-03 *Internal Audit and Risk Management Policy for the NSW Public Sector* requires that agencies include a statement attesting to their compliance with that TPP in their annual reports. That statement is based on core requirements on the relevant template at the TPP's Annexure C. TPP 15-03 became operative on 1 July 2015 and applies for 2015-16 and subsequent financial years. See [TPP15-03: Internal Audit and Risk Management Policy for the NSW Public Sector](#).

TPP 15-03 replaced TPP 09-05. While the requirements of TPP 15-03 are similar to those outlined in TPP 09-05, some new requirements have been introduced. These are listed in Table 1 of TPP 15-03.

For queries concerning TPP 15-03 please contact NSW Treasury's Director, Financial Management and Accounting Policy (tel: 9228 5932).

### NSW Government Digital Information Security Policy

In April 2015, the Department of Finance, Services and Innovation (DFSI) issued Version 2.0 of the [NSW Government Digital Information Security Policy](#). This April 2015 Version replaced Version 1.0 of that Policy from 1 July 2015.

Version 2.0 includes annual report attestation requirements similar to those previously required by Version 1.0.

For information concerning the *NSW Government Digital Information Security Policy* including its annual attestation requirements, please contact DFSI (tel: 9372 8132 or email: [informationsecurity@finance.nsw.gov.au](mailto:informationsecurity@finance.nsw.gov.au)).

### Public Service Senior Executive numbers and remuneration disclosures

Agencies are required to disclose information concerning Public Service Senior Executive (PSSE) numbers and remuneration in their annual reports based on four PSSE salary bands. These requirements are set out in Treasury's Annual Report Compliance Checklist under the heading *Numbers and remuneration of senior executives* – refer [Annual Report Compliance Checklist](#).

PSC Circular 2015-07 advised of a 2015 Statutory and Other Offices (SOORT) Determination with the four PSSE bands that applied from 1 July 2015 to 30 June 2016. Agencies preparing annual reports for financial years ended on or before 30 June 2016 must base their PSSE disclosures on that 2015 Determination.

Similarly, PSC Circular 2016-05 advised of a 2016 SOORT Determination with the four PSSE bands that apply from 1 July 2016. Agencies preparing annual reports for financial years ending on or after 01 July 2016 must base their PSSE disclosures on that 2016 Determination.

Treasury's Annual Report Frequently Asked Questions lists the four PSSE bands applicable to annual reports for financial years:

- ended on or before 30 June 2016, and
- ending on or after 01 July 2016

For more detail see [Annual Reporting - Frequently Asked Questions](#), under the heading *What senior executive salary bands should my agency use this financial year?*

### Further information:

#### Treasury annual reporting webpage updated

Treasury has updated its annual reporting webpage, including the Annual Report Compliance Checklist and Annual Report Frequently Asked Questions. For the latest information and these changes click this link to see the [NSW Treasury Annual Reporting webpage](#).