



Changes to annual reporting requirements

New requirement:

NSW TPP 09-5 (and NSW TC 09/08) Internal Audit and Risk Management Policy

The new policy requires department heads or governing boards of statutory bodies to attest compliance with the core policy requirements annually and to report this attestation within the annual report of the department or statutory body. The attestation (the Internal Audit and Risk Management Statement) must be co-located in the annual report with the existing requirement to disclose 'risk management and insurance activities'.

[The above requirement does not apply to State Owned Corporations or universities.]

Legislative changes:

Multicultural Policies and Services Plan

Following a review of the ethnic affairs priorities statement (EAPS) program, its name was changed to the Multicultural Policies and Services Plan as it was considered that this name was more appropriate for what the program is trying to achieve. Although the name has changed, the requirements remain the same:

'A statement setting out the key multicultural strategies proposed for the following year and the progress in implementing the department/statutory body's multicultural policies and services plan and information as to the multicultural policies and service plans of any body reporting to the department/statutory body.'

Freedom of Information Act

The *Freedom of Information Act 1989* (FOI Act) was repealed on 1 July 2010 and replaced by the *Government Information (Public Access) Act 2009* (the GIPA Act).

Because the GIPA Act commenced on 1 July, section 68 of the FOI Act continues to apply to and in respect of any report that would have been required to be prepared during 2010. Therefore, **for 2010 annual reports only**, agencies should **continue to report** as per previous years **under the FOI Act**. [clause 14(1) of the Regulation].

Heritage Management

There is no longer a requirement for an agency to provide information on its heritage management in its annual report because the relevant section (s170A) in the *Heritage Act 1977* has been removed.

Proposed changes to requirements

Resulting from a recent government 'red tape' review, changes to statutory requirements will be included in the Annual Report Regulations 2010 that replace the 2005 versions due to lapse on 1 September 2010.

As the changes will become effective prior to agencies issuing their annual reports for the year ended 30 June 2010, agencies must adopt any additional requirement in their 2010 annual reports. We do not expect the changes to result in substantive additional work for agencies because most of the changes reduce requirements rather than increase requirements. For areas where requirements have been deleted, agencies may delay implementing the changes until next year if they wish to do so. For 30 June year-end agencies, the only proposed additional requirement is for agencies to submit an electronic copy of their annual report to Parliament.

NSW Treasury will advise agencies on the Treasury website once the regulations are published.