



Changes to annual reporting requirements

New requirements:

Senior Executives

The *Annual Reports (Departments) Regulation 2010 (ARDR)* and the *Annual Reports (Statutory Bodies) Regulation 2010 (ARSBR)* have recently been amended to reflect terminology used in the *Government Sector Employment Act 2013* and new Public Service Commission (PSC) requirements.

As a result of these amendments, Departments and statutory bodies must present the following information concerning senior executives in their annual reports:

- The number of senior executives employed at the end of the reporting year broken down by band and then gender within each band, compared with the numbers at the end of the previous reporting year
- The average remuneration of senior executives in each band at the end of the reporting year, compared with the average at the end of the previous reporting year
- The percentage of total employee-related expenditure in the reporting year that relates to senior executives, compared with the percentage at the end of the previous reporting year.

A person who is temporarily assigned, seconded or otherwise acting in a senior executive role or in a higher band at the end of the reporting year is taken to be employed in that role and band.

Transitional former senior executives in the Public Service (i.e. former SES and former Senior Officers) are taken to be Public Service senior executives and employed in the equivalent band.

For the 2013-14 reporting year only, Departments and statutory bodies are not required to present this information for the previous reporting year (2012-13).

Departments and statutory bodies are no longer required to report on the performance of executive officers or the number of executive officers.

PSC Circular 2014-09 provides further details on these requirements including example disclosures (see www.psc.nsw.gov.au). For queries concerning these requirements, please contact the PSC (tel: 9272 6000 or email: enquiries-psc@psc.nsw.gov.au).

Workforce Diversity

ARDR and ARSBR now require that Departments and statutory bodies disclose Workforce Diversity information in their annual reports including "A statement setting out the workforce diversity achievements of the [Department/statutory body] during the reporting year and the key workforce diversity strategies proposed by the [Department/statutory body] for the following year."

PSC Circular 2014-09 provides further information on these workforce diversity requirements (see www.psc.nsw.gov.au). These requirements replace the previous ARDR and ARSBR requirements concerning Equal Employment Opportunity (EEO). Accordingly, Treasury has withdrawn Treasury Circular (TC) 11/03 *Equal Employment Opportunity (EEO) Disclosure Requirements*. Instead, Departments and statutory bodies must comply with the PSC's disclosure requirements.

For queries concerning this requirement, please contact the PSC (tel: 9272 6123 or email: workforceprofile@psc.nsw.gov.au).

TC 14/27 Small Agency Annual Reporting

TC14/27 withdraws and supersedes TC 13/09 *Small agency annual reporting*. The only substantive change from TC 13/09 is replacement of "equal employment opportunity" references with references to "workforce diversity". This change is to reflect terminology now used in the annual reporting regulations.

PM 2013-13 Public Interest Disclosures

Premier's Memorandum (PM) 2013-13 outlines new reporting requirements in relation to public interest disclosures (see www.dpc.nsw.gov.au).

From 1 January 2014, public authorities are required to separately report in their annual reports on:

1. public interest disclosures made by public officials in performing their day to day functions;
2. public interest disclosures not covered by (1) that are made under a statutory or other legal obligation; and
3. all other public interest disclosures.

For queries concerning this requirement, please contact Catherine Chang, Principal Legal Officer, Office of General Counsel, Department of Premier and Cabinet (tel: 9228 5545 or email: catherine.chang@dpc.nsw.gov.au).

PM 2012-15 Digital Information Security Policy

PM 2012-15 replaces PM 2007-04 'Security of Electronic Information' (see www.dpc.nsw.gov.au). Each Department and statutory body is now required to annually attest to the adequacy of its digital information and information systems security. This attestation statement must be presented in the annual report.

For queries concerning this requirement, please contact Director Information, ICT Policy, Department of Finance and Services (tel: 9372 7785 or email: informationsecurity@finance.nsw.gov.au).

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