

## Other financial disclosures

### Pricing policies

Our fee model is based on our legislation and Department of Treasury guidelines. Using this model, we invoice State and local government entities for financial audits. However, our fees also incorporate a loading to recover one-third of our narrow scope performance audits, the focus of which is on governance and financial accountability.

The model also assumes:

- full recovery of direct costs including salary, superannuation and training
- full recovery of identified overheads, including reporting results to Parliament and key stakeholder engagement such as parliamentary briefings, with costs being spread over all financial audit engagements.

Fees are based on the hours required to undertake each financial audit. Where a contractor conducts the audit on our behalf, we base the fees on the contractor's fees.

### Capital works

During 2018-19 we continued our ongoing asset replacement program. Capital projects this year included:

- providing staff with new laptop computers (\$57,000)
- initial stages of the Technology Transformation Project (\$224,000) (page 40)
- cost allocation review for the effective planning and accurate costing of audits (\$80,000).

### Unauthorised use of credit cards

Our officers hold corporate credit cards where their functions warrant use of this facility. During the financial year there was no unauthorised use of credit cards.

### Staff profile

Category	At June 2019	At June 2018
Full time permanent	128	114
Full time contract	18	14
Part time permanent	18	17
Part time contract	2	1
On secondment into the OAG	4	4
<b>Total</b>	<b>170</b>	<b>150</b>

**Table 29: Our staff profile**

### Staff development

We are committed to the development of our people and have an extensive program that delivered in excess of 12,000 hours of in-house and external training. As the result of our commitment to professional development and staff training we are recognised as an employer partner by CPA Australia and Chartered Accountants Australia and New Zealand. More information on our program is outlined in the Learning and Professional Development section (page 25).

### Workers compensation

One compensation claim of a minor nature was recorded during the financial year. One compensation claim of a minor nature was also recorded in 2017-18.

# Governance disclosures

## Contracts with senior officers

At the date of reporting no senior officers, or entities of which they are members or have a substantial interest, had any existing or proposed contracts with the OAG other than their contract of employment.

## Other employment

Under schedule 1, clause 3 of the *Auditor General Act 2006*, the Auditor General must not, except so far as authorised by law or by resolutions of both Houses of Parliament, hold certain offices, places or positions referred to in the *Constitution Acts Amendment Act 1899*. The schedule also prohibits the Auditor General from engaging in any paid employment outside the duties of the OAG.

*At no time since my appointment to that office have I engaged in any paid employment outside the duties of my office.  
I am also a member of the State Records Commission, as authorised by the State Records Act 2000, section 58n(a).*

- Caroline Spencer

## Board and committee remuneration

The independent chair of our Audit and Risk Management Committee is the only position that receives remuneration as a consequence of committee membership.

Position	Name	Type of remuneration	Period of membership 2018-19	Gross/actual remuneration 2018-19 financial year*
Independent chair of the Audit and Risk Management Committee	Des Pearson	Hourly rate	12-months	\$16,900

\* Remuneration reported excludes GST and travel expenses incurred as per Public Sector Commissioner's Circular 2009-20 – [Reimbursement of Travel Expenses for Members of Government Boards and Committees](#)

**Table 30: Remuneration of the Audit and Risk Management Committee independent chair**

# Other legal requirements

## Expenditure on advertising and surveys

In accordance with section 175ZE of the *Electoral Act 1907*, the OAG incurred the following expenditure in recruitment advertising, conducting surveys and our contribution to the Australasian Council of Auditors General (ACAG) benchmarking survey.

The total expenditure for 2018-19 was \$111,639.

Expenditure was incurred in the following areas (ex-GST):

Expenditure	Provider	2018-19 Amount
Recruitment advertising	Careerhub	\$164
	Initiative Media Australia	\$8,412
	Indeed	\$203
	Seek	\$280
		<hr/>
		\$9,059
Surveys	Orima	<hr/>
		\$102,580
Total		<hr/>
		<b>\$111,639</b>

Table 31: Expenditure on advertising and surveys

## Disability Access and Inclusion Plan

This is the third year of our *Disability Access and Inclusion Plan (DAIP) 2017-2021*. The DAIP outlines our commitment to ensuring that people with disability, their families and carers have:

- ready access to our services, information and facilities
- the same opportunities to obtain and maintain employment with us.

We regularly review our recruitment processes to address any barriers to access and inclusion in employment. For employees with existing or emerging disabilities, we work with them and their health professionals to support their work and contribution to the OAG.

In our annual DAIP progress report to the Disability Services Commission, we reported on our strategies across the 7 outcomes, demonstrating our ongoing compliance with, and commitment to disability access and inclusion. We also present this information to employees and Executive regularly.

## Strategies

### Outcome 1

People with disability have the same opportunities as other people to access the services of, and any events organised by the OAG.

Ensure people with disability have an opportunity to comment on access to services.  
 Monitor and redevelop an Access and Inclusion Policy to support equitable access to services.  
 Incorporate DAIP objectives in strategic business planning, budgeting processes, procedures and policies.  
 Ensure employees awareness of our DAIP, relevant policies and strategies.  
 Ensure accessibility to events conducted by, or on behalf of the OAG.

### Outcome 2

People with disability have the same opportunities as other people to access the buildings and other facilities of the OAG.

Ensure office accessibility is maintained to meet legislative and access standards.  
 Ensure signage is clear and easy to read.  
 Information access options are available.  
 Parking – close to public transport, parking and taxi stands.

### Outcome 3

People with disability receive information from the OAG in a format that will enable them to access the information as readily as other people are able to access it.

Community awareness of information availability in alternative formats upon request.  
 Improve employee awareness of:  
 • accessible information needs  
 • obtaining information in other formats.  
 Ensure specialist support is available at meetings when requested.  
 Ensure web page design incorporates W3C Web Content Accessibility guidelines.  
 Public facing staff are adequately trained in client service for people with disability.  
 Ensure printed information accessibility for people with disability.

### Outcome 4

People with disability receive the same level and quality of service from our employees as other people.

Employee awareness raising of disability, access issues and relevant legislation through regular professional development.  
 Ensure client service skills for people with disability.  
 Raise new employees' awareness of disability, access issues and relevant legislation.

### Outcome 5

People with disability have the same opportunities as other people to make complaints to the OAG.

Ensure accessibility of the OAG's referral system and policy.  
 Ensure employee capability to support complaints from people with disability.

### Outcome 6

People with disability have the same opportunities as other people to participate in any public consultation we may carry out.

Ensure public consultation processes are available to people with disability, their families and carers.

### Outcome 7

People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

Employment processes are open, transparent and free from bias.  
 Employee needs are assessed and met for episodic and long-term disability.

**Table 32: Disability Access and Inclusion Plan 2017-2021**

## Compliance with public sector standards and ethical codes

Our policies and procedures are designed to meet compliance requirements of public sector standards and public sector code of ethics. Our Code of Conduct specifies the standards of employee behaviour considered directly relevant to our unique role and responsibilities. Additionally, our audit employees must adhere to the professional standards required of auditors.

We inform our employees of these standards and requirements at their OAG induction and publish all documents and updates on our intranet.

Our Human Resources team provides consultancy and support services in relation to the public sector human resource standards, particularly in recruitment and selection processes, through panel membership, specialist advice and guidance. All applicant correspondence includes details on accessing public sector standards, and all recruitment and appointment processes are independently reviewed to ensure compliance.

There were no breaches of standards lodged in the past year.

## Records management

In compliance with the *State Records Act 2000* our Recordkeeping Plan provides an accurate reflection of our recordkeeping systems, disposal programs, policies and procedures. It has recently been revised to reflect the OAG's strong commitment to improving records management. The plan focuses on ensuring all employees are aware of their compliance responsibilities and provided with training in these areas.

Over the year, our Information Management team received 1,623 internal Help Desk requests. To complement our formal instructor-led training, employees have access to interactive online multimedia training presentations, video demonstrations and quick reference guidebooks. In addition, this year we have rationalised and updated our corporate library.

Our information management tools include an external portal for our clients. The portal facilitates the effective and efficient transfer of information between audit entities and our auditors. This year we received and processed 180 new requests for access to our portal and 580 requests for downloading or uploading information from external stakeholders.

# Government policy requirements

## Occupational safety and health and injury management

Measure	Results			Targets	Comments towards targets
	2016-17 base year	2017-18 prior year	2018-19 current reporting year		
Number of fatalities	0	0	0	0	✓
Lost time injury and disease incidence rate	0	1	1	0 or 10% reduction in incidence rate	✗ Maintained no increase through preventative action
Lost time injury and severity rate	0	1	1	0 or 10% reduction in severity rate	✗ Maintained no increase through preventative action
Percentage of injured workers returned to work (i) within 13-weeks	na	100%	100%	Greater than or equal to 80%	✓
Percentage of injured workers returned to work (ii) within 26-weeks	na	na	na	Greater than or equal to 80%	-
Percentage of managers trained in occupational safety, health and injury management responsibilities including refresher training within 3-years	90%	85%	85%	Greater than or equal to 80%	✓

**Table 33: Our OSH performance**

1. This indicator examines a 3-year trend and as such the comparison base is to be 2-years prior to the current reporting period (2016-17).

Executive approved our OSH and injury management statement of commitment and annual strategic goals in July 2018. We report on these goals annually.

### Statement of commitment

The OAG is committed to ensuring the health and well-being of employees, visitors and contractors by providing a safe workplace, eliminating hazards that could result in injury or disease and implementing initiatives to improve employee welfare.

We will do this by:

- implementing and maintaining safe systems of work
- undertaking risk management activities to identify, eliminate and/or manage risks in the workplace
- providing and maintaining safe systems for the use, handling, storage and transportation of plant, equipment and hazardous substances
- consulting with employees to enhance the effectiveness of the OSH Management System
- providing all employees with appropriate OSH training, information, instruction and supervision
- providing adequate resources including finances to facilitate our OSH responsibilities
- complying with OSH legislation, regulations and relevant Australian standards.

## Accountability

### *Auditor General*

The Auditor General has responsibility for the implementation and review of our OSH policy, delegation of OSH management responsibilities and the provision and allocation of appropriate resources.

### *Executive Management*

Executive has ultimate responsibility for our OSH performance by providing leadership, support, direction and resources to ensure we meet our OSH commitments.

### *Assistant Auditor General Business Services will ensure:*

- sufficient resources are available to meet our OSH commitment and responsibilities
- safe systems of work are implemented and used
- OSH issues are addressed as they arise
- OSH consultative and communication mechanisms are established
- compliance with relevant OSH legislation regulations and standards
- all employees undertake the required OSH induction training.

### *Supervisors and managers will ensure:*

- work areas are without risk to employees' health and safety
- all employees adhere to OSH policies and safe work procedures
- all hazards and incidents are reported in accordance with legislative requirements; and timely corrective actions are implemented
- resources are available to meet the our OSH responsibilities
- their areas of responsibility comply with relevant OSH legislation, regulations and standards.

### *Employees are responsible for:*

- ensuring their work area is without risk to the health and safety of themselves and others
- they complete their work in the safest manner possible
- they adhere to OSH policies and procedures
- reporting hazards and incidents as they are identified
- completing all OSH training as required.

### *Visitors and contractors*

Visitors and contractors to the OAG should take reasonable care to protect the safety and health of themselves and others. They should report all accidents and incidents to security or supervisors as soon as possible and in the event of an emergency, follow the emergency evacuation procedures.

Contractors are:

- required to comply with all applicable legislation and the our OSH policies and procedures
- responsible for taking reasonable care while on our premises
- responsible for cooperating with actions taken to protect the health and safety of themselves and others.

## Strategic goals

Outcome	Deliverable	Target	2018-19 Results
<b>Systems of work:</b> The Office of the Auditor General will have systems, policies, procedures and practices that ensure the health and well-being of employees, visitors and contractors.			
<b>1. Effective OSH system</b>	<ul style="list-style-type: none"> <li>system records incidents and accidents and is fit for purpose</li> </ul>	<ul style="list-style-type: none"> <li>100% incidents and accidents recorded for analysis</li> <li>100% incidents and accidents addressed</li> </ul>	<ul style="list-style-type: none"> <li>100% were recorded for analysis</li> <li>100% were addressed</li> </ul>
<b>2. Appropriate policies, procedures and plans</b>	<ul style="list-style-type: none"> <li>review policies, procedures and plans</li> </ul>	<ul style="list-style-type: none"> <li>all reviewed biennially + at need</li> </ul>	<ul style="list-style-type: none"> <li>100% policies, procedures and plans were reviewed</li> </ul>
<b>Consultation, communication and training:</b> The Office of the Auditor General will involve employees in OSH to ensure mutual commitment and understanding of workplace health and well-being.			
<b>3. Engaged OCC</b>	<ul style="list-style-type: none"> <li>regular meetings of representative members</li> </ul>	<ul style="list-style-type: none"> <li>quarterly scheduled + at need</li> </ul>	<ul style="list-style-type: none"> <li>quarterly meetings held</li> </ul>
<b>4. Notifications through regular communication channels</b>	<ul style="list-style-type: none"> <li>PD Day sessions, intranet announcements</li> </ul>	<ul style="list-style-type: none"> <li>at least quarterly notices</li> </ul>	<ul style="list-style-type: none"> <li>notices published regularly – at least quarterly</li> </ul>
<b>5. Employee awareness and training</b>	<ul style="list-style-type: none"> <li>OSH awareness training for employees</li> <li>OSH for supervisors and managers</li> </ul>	<ul style="list-style-type: none"> <li>100% of employees trained appropriately for role(s)</li> </ul>	<ul style="list-style-type: none"> <li>80% of employees trained</li> </ul>
<b>6. Ergonomic employee set-ups</b>	<ul style="list-style-type: none"> <li>better practice ergonomic practices</li> </ul>	<ul style="list-style-type: none"> <li>100% new employee preventative assessments</li> <li>specialist assessments as required</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> <li>46 assessments conducted as intensive one-off</li> </ul>
<b>7. Visitor and contractor safety</b>	<ul style="list-style-type: none"> <li>visitors and contractors supervised for OSH and managed for evacuations</li> </ul>	<ul style="list-style-type: none"> <li>100% visitors and contractors supervised for OSH and managed for evacuations</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>
<b>Compliance:</b> The Office of the Auditor General will ensure compliance with relevant legislation, regulations and standards.			
<b>8. Reporting compliance</b>	<ul style="list-style-type: none"> <li>reporting to ARMC</li> <li>reporting to PSC and PSLR</li> </ul>	<ul style="list-style-type: none"> <li>quarterly ARMC reports</li> <li>bi-annual and annual mandatory reporting</li> </ul>	<ul style="list-style-type: none"> <li>quarterly ARMC reports delivered</li> <li>mandatory reporting delivered</li> </ul>
<b>9. Safe and hazard free workplace</b>	<ul style="list-style-type: none"> <li>workplace hazard inspections</li> </ul>	<ul style="list-style-type: none"> <li>annual inspections</li> </ul>	<ul style="list-style-type: none"> <li>annual inspection conducted</li> </ul>
<b>10. Appropriate resourcing</b>	<ul style="list-style-type: none"> <li>assessment and provision of resources</li> </ul>	<ul style="list-style-type: none"> <li>quarterly assessment of, and for, resourcing</li> </ul>	<ul style="list-style-type: none"> <li>assessment conducted</li> </ul>

**Table 34: Our annual strategic goals, targets and results for OSH and injury management performance**