

Other financial disclosures

Pricing policies

We have based our fee model on our legislation and Department of Treasury guidelines. Using this model, we invoice State and local government entities for financial audits inclusive of information systems auditing. Our fees also incorporate a loading to recover our financial audit benchmarking and focus audits, the basis of which is on governance and financial accountability.

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. The model also assumes:

- full recovery of direct costs including salary, superannuation and training
- full recovery of identified overheads with these costs being spread over all financial audit engagements.

Staff profile

Category	At June 2020	At June 2019
Full time permanent	118	128
Full time contract	18	18
Part time permanent	16	18
Part time contract	0	2
On secondment into the OAG	2	4
Total	154	170

Table 25: Our staff profile

Staff development

We are committed to the development of our people and have an extensive program that delivered in excess of 17,000 hours of in-house and external training. As the result of our commitment to professional development and training we are recognised as an employer partner by CPA and CA ANZ. More information on our program is outlined in the Learning and Professional Development section (page 25).

Workers compensation

This financial year no new compensation claims were recorded and 1 compensation claim of a minor nature was closed. One compensation claim of a minor nature was recorded in 2018-19.

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	Remuneration type	Period of membership 2019-20	Gross/actual remuneration 2019-20 financial year*
Independent Chair of the Audit and Risk Management Committee	Des Pearson	Hourly rate	12 months	\$14,200
Total				\$14,200

* 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 26: 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 benchmarking survey.

The total expenditure for 2019-20 was \$91,950

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

Expenditure	Provider	2019-20 Amount
Recruitment advertising	Indeed	\$285
Surveys	Orima	\$91,665
Total		\$91,950

Table 27: Expenditure on advertising and surveys

Disability Access and Inclusion Plan

This is the fourth 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 28: 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 was revised and amended in August and October 2019 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.

Our core recordkeeping system was successfully upgraded from TRIM 8.3 to Content Manager 9.3 in March 2020. We commenced an information classification project to integrate security, classification and role-based location structures to improve our information management model. We expect to have it completed by September 2020.

To complement our formal instructor led training, employees have access to interactive online multimedia training presentations, video demonstrations and quick reference guidebooks. This year, our Information Management team resolved over 1,200 internal help desk requests.

Our external portal facilitates the effective and efficient transfer of information between audit entities and our auditors. This year, we received and processed over 480 requests for assistance with portal functions, including account management and technical assistance. We are currently looking at ways to improve the process for releasing audit opinions.

Government policy requirements

Occupational safety and health and injury management

Measures	2017-18 ¹ base year	2018-19 prior year	2019-20 current reporting year	Targets	Comments towards targets
Number of fatalities	0	0	0	0	✓
Lost time injury and disease incidence rate	1	1	0	0 or 10% reduction in incidence rate	✓
Lost time injury and severity rate	1	1	0	0 or 10% reduction in severity rate	✓
Percentage of injured workers returned to work (i) within 13-weeks	100%	100%	na	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	85%	85%	15%	Greater than or equal to 80%	✗ OSH assessment (page 29) identified need to review all OSH training for employees and managers which we are currently undertaking

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 (2017-18).

Table 29: Our OSH performance in 2019-20 against targets

Executive approved our OSH and injury management statement of commitment and annual strategic goals in July 2018. We will 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 Group

Executive has ultimate responsibility for our OSH performance especially 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 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
- completing their work in the safest manner possible
- adhering to OSH policies and procedures
- reporting hazards and incidents as they are identified
- completing all training in OSH 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 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	2019-20 Results
Systems of work: 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.			
1. Effective OSH system	<ul style="list-style-type: none"> system records incidents and accidents and is fit for purpose 	<ul style="list-style-type: none"> 100% incidents and accidents recorded for analysis 100% incidents and accidents addressed 	<ul style="list-style-type: none"> ✓ • 100%
2. Appropriate policies, procedures and plans	<ul style="list-style-type: none"> review policies, procedures and plans 	<ul style="list-style-type: none"> all reviewed biennially and at need 	<ul style="list-style-type: none"> ✓ • 100%
Consultation, communication and training: The Office of the Auditor General will involve employees in OSH to ensure mutual commitment and understanding of workplace health and well-being.			
3. Engaged Office Consultative Committee (OCC)	<ul style="list-style-type: none"> regular meetings of representative members 	<ul style="list-style-type: none"> quarterly scheduled and at need 	<ul style="list-style-type: none"> ✓ • monthly OCC meetings due to COVID-19
4. Notifications through regular communication channels	<ul style="list-style-type: none"> Professional development sessions, intranet announcements 	<ul style="list-style-type: none"> at least quarterly notices 	<ul style="list-style-type: none"> ✓ • notifications published regularly through appropriate communication channels
5. Employee awareness and training	<ul style="list-style-type: none"> OSH awareness training for employees OSH for supervisors and managers 	<ul style="list-style-type: none"> 100% of employees trained appropriately for role(s) 	<ul style="list-style-type: none"> ✗ • 100% of new employees trained • 15% managers trained • OSH assessment (page 29) identified need to review all OSH training for employees and managers which we are currently undertaking
6. Ergonomic employee set-ups	<ul style="list-style-type: none"> better practice ergonomic practices 	<ul style="list-style-type: none"> 100% new employee preventative assessments specialist assessments as required 	<ul style="list-style-type: none"> ✓ • 100% of new employees have completed an ergo assessment • 26 assessments conducted as intensive one-off
7. Visitor and contractor safety	<ul style="list-style-type: none"> visitors and contractors supervised for OSH and managed for evacuations 	<ul style="list-style-type: none"> 100% visitors and contractors supervised for OSH and managed for evacuations 	<ul style="list-style-type: none"> ✓ • 100%
Compliance: The Office of the Auditor General will ensure compliance with relevant legislation, regulations and standards.			
8. Reporting compliance	<ul style="list-style-type: none"> reporting to Audit and Risk Management Committee (ARMC) reporting to Public Sector Commission and Public Sector Labour Relations 	<ul style="list-style-type: none"> quarterly ARMC reports bi-annual and annual mandatory reporting 	<ul style="list-style-type: none"> ✓ • 100%
9. Safe and hazard free workplace	<ul style="list-style-type: none"> workplace hazard inspections 	<ul style="list-style-type: none"> annual inspections 	<ul style="list-style-type: none"> ✓ • 100%
10. Appropriate resourcing	<ul style="list-style-type: none"> assessment and provision of resources 	<ul style="list-style-type: none"> quarterly assessment of, and for, resourcing 	<ul style="list-style-type: none"> ✓ • 100%

Table 30: Our annual strategic goals, targets and results for OSH and injury management performance