



**Government  
of South Australia**

**Premier and Cabinet Circular**

**CIRCULAR 013 – ANNUAL REPORTING REQUIREMENTS  
FOR 2017-18**

***August 2018***

## **General queries**

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<http://www.dpc.sa.gov.au>

<http://www.dpc.sa.gov.au/what-we-do/services-for-government/premier-and-cabinet-circulars>

## **For queries on the 2017-18 Reporting Period**

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GPO Box 2343 Adelaide  
South Australia 5001

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For FAQs, performance indicator factsheet and mandatory annual report template see

<http://extra.sa.gov.au/Annual-Reporting>

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## **1. Introduction**

### **1.1. Scope of this circular**

This circular sets out the requirements for annual reporting and should be taken as the directions of the Premier under the *Public Sector Act 2009*, section 12(7). These requirements are mandated for all South Australian Government agencies and entities in the General Government Sector (GGS) which are presenting annual reports to the South Australian Parliament.

A template for reporting is provided and all South Australian Government agencies and entities in the GGS are required to use the template.

Finance managers can advise on whether agencies and entities are part of the GGS.

### **1.2. Purpose of annual reports**

As required by the *Public Sector Act 2009*, each public sector agency must, once in each year, present a report on the agency's operations to the agency's Minister. South Australian Government annual reports are intended to give Parliament and the public important information about the agency's activities and performance. Annual reports are a key mechanism to ensure public accountability and transparency.

The *Public Sector Regulations 2010*, reg.7, set out the specific requirements of public sector agency reports. Staff who are writing annual reports about their agency or entity should familiarise themselves with these Regulations.

Other requirements for specific annual reporting are contained in a range of Acts and Regulations.

Entities which are unsure of whether they are deemed an agency under the *Public Sector Act 2009* should seek legal advice.

### **1.3. Machinery of Government changes**

Public Sector agencies' annual reports should reflect the name and structural organisation of the agency as at 30 June 2018, that is, before the Machinery of Government changes which come into effect from 1 July 2018. Outgoing or transitioned divisions must meet their annual reporting obligations to the agency under which they operated until 30 June 2018.

### **1.4. The principles of annual reporting**

Annual reports must be:

- Transparent
- Accountable
- Concise
- Open
- Performance-based
- Factual
- Citizen-centric

- Accessible
- Digital

What these principles mean:

(a) **Transparency and accountability are paramount.**

All statutory reporting obligations must continue to be met in annual reports. Agencies and entities are asked to report against these obligations in the most specific way possible. Each obligation must be separately listed and addressed individually. The template provides a section for each specific reporting obligation which is common to most agencies. Reporting obligations which are relevant to only one agency can also be reported within the template provided.

The table below shows where agency information should be published.

Annual Report Information	2017-18 Annual Report	Agency web site	Data SA
All statutory reporting requirements	Must be in the 2017-18 annual report		
Numerical data presented in tables	If a numerical table is used in the Annual Report include a hyperlink to the data in Data SA		Present as a five-year (or more) time series in open data format, under your agency section on Data SA
Audited financial statements and Independent Auditor's Report (Auditor-General's letter of certification)	Must be in 2017-18 Annual Report		
Other information not required for statutory reporting	Do not include in annual report, instead, place it on the website or on Data SA where it is more searchable and accessible.	As appropriate to maintain transparency	As appropriate to maintain and improve transparency

(b) **Concise** – annual report content must be limited to

- Statutory annual reporting requirements
- Reporting requested by the Minister(s)
- Reporting directed by the Premier in this circular

(c) **Open** – all numerical data presented in a table in the annual report should also be presented as a five-year time series (if available) on Data SA under your agency's page. A URL hyperlink to the landing page of the dataset must be provided in the agency's annual report. Data for future years will be published to this set of data.

Agencies are required to publish data to Data SA within a week of the annual report being tabled in Parliament. New annual report data should be approved before it is published to Data SA.

The preferred open data format is CSV.

All datasets must be reported. Do not use the term Not Applicable (N/A). You must report the actual number even if the numeric value is zero.

Audited financial reports are exempted from placement on Data SA as they require a signature.

For naming conventions and additional guidance for publishing refer to the FAQs available in SA Gov Extra at <http://extra.sa.gov.au/Annual-Reporting>.

- (d) **Performance-based** – an annual report must inform Parliament and the public about the performance of the agency. The effectiveness and efficiency of agency programs and initiatives must be reported (*Public Sector Regulations 2010*, reg.7). The use of performance indicators that measure the results that you want the program or initiative to achieve are encouraged. Other kinds of evaluations and assessments can be used. The Department of the Premier and Cabinet has prepared a performance indicator information sheet, available on SA Gov Extra at <http://extra.sa.gov.au/Annual-Reporting>.

Agencies which do not report clearly on their performance (that is, the efficiency and effectiveness of programs) would be in breach of their statutory responsibilities.

All promotional material must be published on the web instead of in annual reports. Lists of achievements must be avoided. For good examples of performance-based reporting, see the 2016-17 annual reports of Primary Industries and Regions SA:

[http://pir.sa.gov.au/data/assets/pdf\\_file/0004/299974/PIRSA\\_Annual\\_Report\\_2016-17.pdf](http://pir.sa.gov.au/data/assets/pdf_file/0004/299974/PIRSA_Annual_Report_2016-17.pdf)

and the Attorney-General's Department:

[https://www.agd.sa.gov.au/sites/g/files/net2876/f/final\\_agd\\_2016-17\\_annual\\_report\\_-\\_no\\_financials.pdf?v=1508220471](https://www.agd.sa.gov.au/sites/g/files/net2876/f/final_agd_2016-17_annual_report_-_no_financials.pdf?v=1508220471)

- (e) **Factual** – claims about agency performance and outcomes must be substantiated by evidence.
- (f) **Citizen-centric** – reports should have meaning and relevance to the community. This means that:
- Reports must be comprehensible to community members with nine years of education. Online readability checkers can assist you to improve the readability of your content, for example <https://readable.io/>.
  - All topics addressed in Section A parts 2, 3 and 4 and Section B of the templated report should include an explanation of what the information means for South Australians.
  - All acronyms must first be described in full.
  - Any terms used must be widely understood by the general public or explained to aid comprehension.

- To aid understanding, data can be presented as infographics or trend charts.
  - Numeric data in tables must also be presented on Data SA in CSV format, to provide for full accessibility by a wider audience.
- (g) **Accessible** – annual reports presented in standard PDF format are not accessible for people with visual impairment. An accessible PDF version of the annual report must be provided to Parliament and accessible formats provided on the agency website. Part 3 of this circular provides more information on formats.
- (h) **Digital** – In keeping with digital standards, all 2017-18 annual reports are to be made available on agency websites in HTML format to allow both accessibility and search by search engines. This makes annual reports more transparent and accessible. The HTML format is in addition to providing an accessible PDF version on the agency website.

## 2. Legislative framework, timeframes and tabling

### 2.1. Legislative framework

Under the *Public Sector Act 2009*, public sector agencies are legally obliged to report annually on their operations and performance.

Under section 12(6), the *Public Sector Act 2009* states:

The public sector agency must ensure that the report is accurate, comprehensive, deals with all significant issues affecting the agency and written and presented in a manner that aids ready comprehension.

Some government agencies are also subject to separate legislation that may specify additional or different reporting requirements. Even so, the reporting requirements outlined in the *Public Sector Act 2009* still apply.

In preparing their annual report, agencies should be aware of their obligations under Premier and Cabinet Circular 12 – *Information Privacy Principles Instruction*, available at [dpc.sa.gov.au](http://dpc.sa.gov.au).

Information on the Information Privacy Principles is available from the State Records website at the following link: [www.government.archives.sa.gov.au](http://www.government.archives.sa.gov.au).

### 2.2. Timeframe

The *Public Sector Act 2009* requires that most annual reports be submitted to the relevant minister within three months of the end of a financial year (that is, by 30 September) and that the date on which the report was presented to the relevant minister appears in a prominent position. The Minister then has 12 sitting days to table the report in Parliament.

Should a public sector agency or entity have prescribed reporting arrangements under separate legislation, then the reporting timeframes under that legislation are to apply.

The annual report of a statutory authority must be tabled in accordance with all legislative requirements. Where the annual report of a statutory authority has been combined into the primary agency annual report, and there is an inconsistency between the statutory authority's establishing Act and the *Public Sector Act 2009*, the more stringent timeframe prevails.

Sometimes an anomaly occurs when a statutory authority's enabling legislation requires it to prepare an annual report but does not require that report to be tabled in Parliament. In these circumstances, the annual report of a public sector agency is still required to be tabled in accordance with the provisions of the *Public Sector Act 2009*.

### **2.3. Late reports**

If a report is presented to the relevant minister after the end of the period allowed, the *Public Sector Act 2009* section 12 states that the report must be accompanied by a written statement of the reasons for the delay. The template page 2 has a provision for this statement, which can be deleted if not required.

### **2.4. Tabling**

Parliamentary papers, including annual reports, are usually tabled on every Tuesday that Parliament is sitting; however, they can be tabled on other sitting days if specifically requested.

The Minister's office must arrange for all documents which require tabling to be provided to Cabinet Office by no later than 9.30am on the day that the item is to be tabled. If an item must be tabled on a particular day and has not been received by 9:30am on that day, alternative arrangements must be discussed with Cabinet Office.

Three copies of the annual report plus a copy on a USB stick must be sent to Cabinet Office with a covering minute attached. The covering minute should specify a particular date that the item is to be tabled. One copy of the report is tabled in each House of Parliament, and the Opposition receives the third copy. Cabinet Office's address is:

Attention: Executive Council Clerk Cabinet Coordination, Cabinet Office  
Department of the Premier and Cabinet  
Level 7, State Administration Centre  
200 Victoria Square  
ADELAIDE SA 5000

During the annual reporting period Cabinet Office will endeavor to have annual reports tabled as soon as possible rather than waiting for the next Tuesday that Parliament is sitting, hence the importance of specifying a particular date.

### **2.5. Changes after Tabling**

If any change must be made after the report has been tabled, the same procedure should be followed as for the original. The additional material should go through the tabling process and be distributed as an addendum to the original.

Alternatively, an error may be corrected in the following year's annual report.

## **2.6. Legal deposit requirements**

Legal deposit is a statutory requirement that obliges publishers to deposit copies of their publications in various libraries in their legal jurisdiction. In South Australia, the *South Australian Libraries Act 1982* and the *Copyright Act 1968* (Commonwealth) require all publishers (including government) to deposit a copy of every annual report published in South Australia with the libraries listed below. All legal deposit copies must be provided in accessible PDF format as described in Section 3 below.

Parliamentary Librarian Parliament of South Australia  
GPO Box 572  
ADELAIDE SA 5001  
[ILL@parliament.sa.gov.au](mailto:ILL@parliament.sa.gov.au)

Legal Deposit Serials  
State Library of South Australia  
GPO Box 419  
ADELAIDE SA 5001  
[SLSA.Acquisitions@sa.gov.au](mailto:SLSA.Acquisitions@sa.gov.au)

The National Library of Australia has advised that there is no longer a need to provide them with a legal deposit copy, as all South Australian reports are electronic and provided to the State Library of South Australia.

A National Edeposit system will be implemented in 2019 and advice on the new process will appear in the next version of this circular.

## **2.7. Government branding**

Use either common Government of South Australia branding or agency-specific government branding. Refer to [PC025, Common Branding Policy for the South Australian Government](#).

The Government of South Australia Branding Guidelines detail the principles for the use of the Government of South Australia logo on communications materials, including publications. These can be found on the [DPC website](#) or by contacting Government Communications.

For further information contact: Government Communications, Department of the Premier and Cabinet, email [govcommunications@sa.gov.au](mailto:govcommunications@sa.gov.au), telephone 8429 5313, or visit the [DPC website](#).

## **3. Formats**

### **3.1. Format for Parliament**

Reports must be converted to accessible PDF for provision to Parliament. Information on creating accessible PDF documents is provided on SA Gov Extra at <http://extra.sa.gov.au/Annual-Reporting>.

Reports written in the template will automatically print with the document formatting required for hard copies of Parliamentary papers.

### **3.2. Format for agency website**

Place the accessible PDF on the agency's website for download and in addition, the content from the report will need to be converted into HTML for posting directly as web content. This enables full accessibility and searchability. Ensure the PDF and HTML versions are ready to go live on the day when the annual report is tabled in Parliament.

### **3.3. Format for annual report open data**

Data SA provides a guide to formatting for open data at <https://data.sa.gov.au/toolkit>. The preferred open data format is CSV. For naming conventions and additional guidance refer to the FAQs available on SA Gov Extra at <http://extra.sa.gov.au/Annual-Reporting>.

### **3.4. Hard copies for the community**

In 2006, Cabinet approved that agency annual reports should be made available to the public exclusively by electronic means. Promotional hard copies should not be produced. Agencies can print and provide a copy of the report if requested, or provide in an alternative format if required for accessibility reasons.

## **4. Annual report template**

### **4.1. Use of template**

The purpose of the attached template is to streamline the annual reporting process without compromising transparency and accountability, particularly in relation to statutory reporting requirements. Additional transparency requirements from the government have been included for 2017-18, for reporting on the use of consultants and contractors. Reporting on Work Health and Safety and Return to Work performance has been reinstated. No transparency or reporting has been removed. The template ensures that standards for content provision are met, and that agencies' reports provide consistent information in the same format.

The template is divided into three sections:

- Section A pertains to the *Public Sector Act 2009*, the *Public Sector Regulations 2010* and the *Public Finance and Audit Act 1987* and is to be completed by all agencies mandated to use the template.
- Section B is for reporting against any other Act or regulation and should be used where an agency must also report on acts other than the *Public Sector Act 2009*. In 2016-17 some agencies sought Crown advice on combining reports for related entities into the agency report. Generally, it seemed that if the entity was just reporting on an act, then this report could be provided under Section B of the agency report. But if found to be entities in their own right, for example under a board, they were deemed to require a separate annual report.

Section B of the template can be expanded as required. Agencies who report on the *Carers Recognition Act 2005* also use section B.

- Section C is for reporting customer complaints as required by the Ombudsman and is to be completed by all agencies.

Templates are available for Word versions 2010 and 2013/2016. Each template has its own instructions and instructions must be followed exactly and in the order given to avoid formatting issues.

#### **4.2. Independent Authorities use of template**

Independent authorities are encouraged to use the template to ensure the essential minimum annual reporting requirements are met, and can expand or extend the template to accommodate the significant reporting which is unique to each authority.

For example, under the last heading in Section A ‘Other information requested by the Minister(s) or other significant issues affecting the agency ...’ independent authorities may choose to add specific headings and sub-headings to reflect the independent functions and the unique, significant reporting requirements of the authority. If Independent Authorities choose to use this part of Section A for their reporting, they are not limited in any way on the length of content they may wish to include.

Alternatively, Independent Authorities may choose to use a different annual report format.

### **5. Reports used for marketing and promotion**

This circular places no constraints on the publication of other marketing materials.

### **6. Action list for agencies**

<b>Action</b>
Cease commercial design and printing of annual reports.
Place promotional information on agency website and do not include in the annual report.
Place non-statutory reporting items on agency website – these include Disability Access and Inclusion Plans, Aboriginal Reconciliation Statements, Regional Impact Statements and any other reporting which is not mandated by Acts or Regulations (except complaints reporting as required by the Ombudsman, which will stay in the annual report).
Place Freedom of Information Statements on the agency website (it is a statutory requirement to have an FOI Statement either in an annual report or on the agency website. This statement should appear on the agency website and not in the annual report (effective from 2016-17).
Look at the annual report template to plan for content requirements.
Prepare/review a check-list of all statutory reporting required by Acts or Regulations specific to the agency or entity for insertion into template.

Plan and prepare for capturing information from divisions departing as MoG changes.
Prepare all annual report data for publishing as open data*.
Complete annual report template for 2017-18.
Check draft annual report content for readability using an online readability tool.
Check that all reporting is citizen-centric.
<p>Publish annual report data as open data and Insert Data SA hyperlinks where appropriate within the annual report document.</p> <p>For existing datasets Agencies are required to publish the new year of data to Data SA within a week of the annual report being tabled in Parliament. New year annual report data should not be published to Data SA until it is approved.</p> <p>Agencies must not delete a published annual report dataset or apply the 'Private' setting to an existing published dataset. All amendments must be transparent and clearly reported.</p> <p>If creating a new dataset, the 'Private' setting can be applied until the annual report is tabled in Parliament.</p> <p>For further information please refer to the FAQs available on SA Gov EXTRA at <a href="http://extra.sa.gov.au/Annual-Reporting">http://extra.sa.gov.au/Annual-Reporting</a>.</p>
Seek the written approval of the Chief Executive or authorised officer for verification and approval of the report.
Ensure the annual report is provided to the Minister's office by the due date.
Forward to Cabinet Office for subsequent tabling in Parliament by the due date.
Ensure the PDF annual report and HTML annual report are published on the day of tabling.
Send legal deposit copies to the State Library of South Australia and the SA Parliamentary Library.

\*Excepting audited financial statements, which need to display a signature and therefore are difficult to convert to open data format.