Compliance with Financial Reporting Direction (FRD) 22H

# Additional information available on request

### Financial Reporting Direction 22H requires that additional information, as specified in the Direction, must be retained by the Accountable Officer and made available on request to the relevant Ministers, Members of Parliament and the public, subject to the provisions of the *Freedom of Information Act 1982*.

### Below is a guide to assist entities to comply with any request for this information. It is recommended that all information gathered by entities for release under this Direction be reviewed by the entity’s Freedom of Information officers prior to release.

### Information that must be retained by the Accountable Officer should include:

* **a statement that declarations of pecuniary interests have been duly completed by all relevant officers;**

Guidance:

If all declarations have been completed:

*‘Declarations of pecuniary interests have been duly completed by all relevant officers.’*

If any declarations have not been completed:

*‘Statement not available as not all declarations of pecuniary interests have been completed by all relevant officers.’*

* **details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary;**

Note:

* + A ‘senior officer’ is not a Minister.
  + Generally shares held by an officer as nominee or held beneficially in a statutory authority or subsidiary, relates to the officer’s role in an organisation. A ‘subsidiary’ would be a subsidiary of the entity within which the officer works or a subsidiary of the statutory authority mentioned above.
  + The information does not include details of shares held personally by an officer or shares held by companies/trusts to which the officer has a personal interest. Therefore information on shareholdings from an officer’s *‘declaration of pecuniary interest’* (see previous point) is not included in the information to be released.

Guidance:

If a senior officer in the entity does hold shares:

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| **Senior Officer** | **Shares Held** | **Stat Authority/Subsidiary** |
| *Title of officer* | *Number of shares* | *Name of authority* |

If no officer in the entity holds shares:

*‘No shares are held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary’*

* **details of publications produced by the entity about the entity, and how these can be obtained;**

Note:

* + the Direction does not cover all publications. It only includes publications BY the entity ABOUT the entity (i.e. Corporate Plan and Annual Report).
  + the Direction does not include publications:
    - * published by the entity on behalf of the Government (i.e. State’s Annual Financial Report, Budget documents or the Pre-election Budget Update); and
      * published by external parties (eg: Victorian Auditor-General’s Office reviews).

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| **Publication** | **Produced** | **How obtained** |
| *Title (i.e. Annual Report)* | *Date produced* | * *Name of relevant officer, contact details* * *Address of relevant web page* |

* **details of changes in prices, fees, charges, rates and levies charged by the entity;**

Note:

* + Departments publish data on indexation of fees and fines on their websites. This data need not be replicated here. Only include prices, fees, charges, rates and levies that are **not** about to be published on websites.
  + Only include fees and charges for which the entity is responsible. This includes any fees and charges which are administered or collected by another body on behalf of the entity.
  + Only include fees and charges that have changed between 1/07/1Y and 30/6/1X.

Guidance:

*‘The Government has committed to publish full lists of the indexed charges on the websites of each department. This is due to be completed shortly. Data to be published on websites is not included here.’*

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| **Title** | **201Y – 1X rate** | **201X – 1W rate** |
| Name of Fee or Charge | $ | $ |

If no changes to fees or charges:

*‘There were no changes during the 201Y-1X financial year in prices, fees, charges, rates and levies charged by the entity.’*

* **details of any major external reviews carried out on the entity;**

Note:

* + This would include reviews undertaken by independent parties outside the entity (e.g. Victorian Auditor‑General’s Office, State Services Authority).
  + Where an entity commissions a consultant to undertake a review this would not be considered ‘external’ as the entity itself is setting the Terms of Reference.
  + Only include reviews that were completed in the reporting year
  + ‘Major’ and ‘external’ would include a review that:
    - * results in an independent report to the Minister or the Parliament
      * results in a published report
      * is likely to result in a change to the entity’s funding, business/activities, staff levels or senior personnel
      * leads to a change to an Act of Parliament, Directions or Regulations

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| **Major review** | **Conducted by** | **Purpose** | **Completed** |
| *Title of review* | *Entity or organisation that undertook review* | *Summarise Terms of Reference* | *Date review completed* |

If no major external reviews were carried out:

*‘There were no major external reviews carried out on the entity during the 201Y-1X financial year.’*

* **details of major research and development activities undertaken by the entity;**

Note:

* + In defining ‘major’ it is recommended that existing tender thresholds be used. (e.g. costs in excess of $100 000 conducted either externally or by internal officers).
  + Major research and development may have resulted in a report to the Chief Executive Officer, Secretary and/or Minister; a published report, media article or public discussion paper.

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| **Major review** | **Conducted by** | **Purpose** |
| *Title of research and development* | *Entity or organisation that undertook research and development* | *Summarise terms of reference* |

If no major research or development activity was carried out:

*‘There was no major research or development activity carried out on the entity during the 201Y-1X financial year.’*

* **details of overseas visits undertaken including a summary of the objectives and outcomes of each visit;**

Note:

* + Overseas ‘visits’ are those relating to the official business of the entity. It is questionable whether training or professional development (i.e. attending a course at an overseas institution) should be included.
  + In general, before overseas visits are authorised within an organisation, the relevant officer would complete an application which states the purpose and objectives of the visit.
  + Information on the outcome may be more difficult to obtain but should be contained in any report completed by the officer on the overseas visit.

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| **Officer** | **Destination** | **Objective** | **Outcome** |
| *Title of officer* |  | *From application for overseas travel (e.g. to deliver keynote address at international conference)* |  |

* **details of major promotional, public relations and marketing activities undertaken by the entity to develop community awareness of the entity and its services;**

Note:

* + Only includes activity designed ‘to develop community awareness **of the entity and its services**’, but does not include activities designed to raise awareness within the entity itself. This is not all promotional public relations and marketing activity.
  + Costs refer to relevant external expenditure incurred which is associated with community awareness activities.
  + In identifying the cost associated with community awareness activities, it may be useful for the entity to use identifiers like project or activity or event codes to track relevant expenditure.
  + It may be useful for separate records to be retained for each major community awareness activity.

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| **Major promotional, public relations or marketing activity** | **Purpose** | **Total cost** |
| *Title of activity* | *What the activity promotes, including community awareness of the entity and its services* | *Total external cost associated with community awareness activities* |

* **details of assessments and measures undertaken to improve the occupational health and safety of employees;**

Refer to the most recent Department of Treasury and Finance (DTF) Annual Report as a guide. Other departments may also have OHS examples in their recent reports.

* **general statement on industrial relations within the entity and details of time lost through industrial accidents and disputes; and**

Note:

* + A general industrial relations statement may already be published in the ‘Workforce Data’ section of the entity’s Annual Report. Other possible sources may be the entity’s current human resources or industrial relations strategy
  + A general industrial relations statement may include:
    - * commitment to fair and reasonable treatment of staff
      * reference to the entity’s dispute resolution process
      * commitment to improved occupational health and safety

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|  | Time lost (person days) |
| Industrial accidents |  |
| Industrial disputes |  |

* **list of major committees sponsored by the entity, the purposes of each committee and the extent to which the purposes have been achieved.**

Note:

* + ‘Major’ committees include those:
    - * required by legislation or Ministerial Direction (i.e. Internal Audit Committee); and/or
      * chaired by a senior executive of the entity
  + All major committees should have a Terms of Reference or Charter stating its ‘purpose’.

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| **Major committee** | **Purpose** | **Extent of purpose achieved** |
| *Committee name* |  |  |
| *Committee name* |  |  |
| *Committee name* |  |  |

* **details of all consultancies and contractors including:**
  + consultants/contractors engaged;
  + services provided; and
  + expenditure committed to for each engagement

Note:

**Contractor** – A contractor is an individual or organisation that is formally engaged to provide works or services for or on behalf of an entity. This definition does not apply to casual, fixed-term or temporary employees directly employed by the entity. **Consultancy** – A consultant is a particular type of contractor that is engaged primarily to perform a discrete task for an entity that facilitates decision making through:

* + provision of expert analysis and advice; and/or
  + development of a written report or other intellectual output.

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| **Consultant/Contractor engaged** | **Services provided** | **Expenditure committed** |
| *Consultant/Contractor name* |  |  |
| *Consultant/Contractor name* |  |  |
| *Consultant/Contractor name* |  |  |