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| FRD 10A |  |  | Disclosure index (January 2016) |
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| Purpose |  |  | To assist in identifying the extent of compliance with statutory disclosure and other requirements. |
| **Application** |  |  | **Applies to all entities defined as either a public body or a department under section 3 of the *Financial Management Act* 1994.** |
| **Operative date** |  |  | **Reporting periods commencing 1 July 2015.** |
|  |  |  | **FRD 10 *Disclosure Index* is withdrawn and superseded effective 1 July 2015.** |
| **Requirements** |  |  | **The disclosure index is to be reported in the annual report and contain the following:**   1. **A list identifying the relevant clauses of Victorian legislation with statutory disclosure requirements;** 2. **A short description of the relevant requirement; and** 3. **The page in the annual report where disclosure of the relevant requirement is made.** |
| Guidance |  |  | A table format is the most effective way of meeting the above requirements, as it is able to clearly indicate the relevant clause, a short description, and the relevant page number. |
|  |  |  | The disclosure of Victorian Acts covers all legislation, including but not limited to the following:  *Financial Management Act 1994*;  *Audit Act 1994*;  *Protected Disclosure Act 2012*;  *Privacy and Data Protection Act 2014*; and  Directions of the Minister for Finance, including Financial Reporting Directions. |
| Background |  |  | The Disclosure Index assists departments and public bodies in identifying and complying with the requirements of the legislative framework within which they operate. In addition, the Disclosure Index assists users in locating the relevant sections of interest.  In January 2016, FRD 10 was revised to update references to the *Whistleblowers Protection Act 2001* and *Information Privacy Act 2000*. Appendix 1 was removed to reduce duplication, as the disclosure is included in the Model Report for Victorian Government Departments. A reference to the location of this disclosure in the Model Report has been provided in the FRD. |
| Model for Disclosure within Financial Report |  |  | Report of Operations – Disclosure Index. |