



## **PROACTIVE DISCLOSURE**

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### **Policy**

**Effective: 1 April 2017**

**To be reviewed: April 2020**

*To help the public service  
spend wisely*

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## INTRODUCTION

1. Fundamental principles of good governance in the public sector include integrity, transparency and accountability. The importance of meeting these principles for the Office of the Auditor General (OAG) is fundamental to its integrity and credibility in holding the rest of the public sector to account for their actions and use of scarce public resources. The OAG is committed to economy, transparency, accountability and the highest ethical standards in how it is managed and administered. This policy sets out how the OAG will disclose information about the transactions of the OAG and senior management activities and expenses, matters which are rightfully of public interest.

## WHAT WILL OAG PROACTIVELY DISCLOSE TO SUPPORT TRANSPARENCY

2. To support these fundamental principles the OAG will proactively disclose through its website information about the interests, expenses and hospitality received by its senior management as well as all significant expenses incurred and contracts entered into by the OAG. Specifically the OAG will proactively disclose the following information:

### **OAG Senior Management Information**

- Senior management remuneration including salary, allowances and pension contributions
- Hospitality received by senior management
- Hospitality provided by senior management
- Travel expenses of senior management
- Interests of senior management

### **OAG Expenses and Contract Information**

- All individual items of expenditure greater than \$10,000
  - All individual contracts greater than \$25,000
3. While the interests of senior management will be proactively disclosed on the OAG website, the interests of all OAG staff are available for inspection at the OAG's office during normal business hours. See the policy on the Register of Interests for further details.
  4. Senior management in this instance is defined as the Auditor General, the Deputy Auditor General and the Directors of Financial Audit and Performance Audit.

## HOW WILL THE OAG PROACTIVELY DISCLOSE INFORMATION

5. The OAG will make disclosures every six months on its website for each category detailed in paragraph 2, with the exception of the Interests of Senior Management. This will be updated annually on the website as a matter of course, but will also be updated if a change in interests occurs throughout the following year.
6. The updates will be as at 31 December and 30 June each year (31 December for the Interests of Senior Management) and will be uploaded onto the OAG website within 1 month of those dates.
7. Separate forms have been developed to capture the information for each proactive disclosure and these are at Appendix 1 to this policy with the exception of the interests of senior management. This can be found in the policy on the Register of Interests.

## WHAT IS NOT COVERED BY THIS POLICY

8. The policy is designed for internal information about the transactions of the OAG and senior management activities and expenses. It does not apply to information about our audits which are effectively covered by our other OAG policies and legislation, and it is not exhaustive in terms of meeting our legislative responsibilities, including Freedom of Information. However it is considered as an important element in supporting Freedom of Information.

## APPENDIX 1 – DISCLOSURE FORMS

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### SENIOR MANAGEMENT REMUNERATION

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Reporting Period:

Name	Grade	Post	Salary(\$)	Pension	Allowances
		Auditor General			
		Deputy Auditor General			
		Director of Financial Audit			
		Director of Performance Audit			

## HOSPITALITY PROVIDED BY OAG SENIOR MANAGEMENT

Reporting Quarter:

Auditor General –				
Date	Purpose	Number of People	Location	Amount (\$)

Deputy Auditor General –				
Date	Purpose	Number of People	Location	Amount (\$)

Director of Financial Audit –				
Date	Purpose	Number of People	Location	Amount (\$)

Director of Performance Audit –				
Date	Purpose	Number of People	Location	Amount (\$)



## HOSPITALITY RECEIVED BY OAG SENIOR MANAGEMENT

Reporting Period:

Auditor General –		
Date	Host	Hospitality Received

Deputy Auditor General –		
Date	Host	Hospitality Received

Director of Financial Audit –		
Date	Host	Hospitality Received

Director of Performance Audit –		
Date	Host	Hospitality Received

## SENIOR MANAGEMENT TRAVEL AND SUBSISTENCE

Reporting Period:

Auditor General –							
Dates of Travel	Destination	Description	Travel		Accommodation/Subsistence/Allowances		
			Air	Other	Hotel	Allowances	Other Expenses*

\*Description Required

Deputy Auditor General –							
Dates of Travel	Destination	Description	Travel		Accommodation/Subsistence/Allowances		
			Air	Other*	Hotel	Allowances	Other Expenses*

Director of Financial Audit –							
Dates of Travel	Destination	Description	Travel		Accommodation/Subsistence/Allowances		
			Air	Other*	Hotel	Allowances	Other Expenses*

Director of Performance Audit –							
Dates of Travel	Destination	Description	Travel		Accommodation/Subsistence/Allowances		
			Air	Other*	Hotel	Allowances	Other Expenses*

## EXPENSES AND CONTRACTS

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**Reporting Period:**

**Expenses over \$10,000**

Vendor	Expense Description	Date	Value (\$)

**Contracts over \$25,000**

Vendor	Contract Description	Contract Date	Contract Period	Contract Value (\$)