



## **PROACTIVE DISCLOSURE**

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**Policy**

**Effective: February 2024**

**To be reviewed: January 2027**

*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” or the “Office”) 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.
2. 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

3. 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. The minutes of the OAG’s Corporate Management Team meetings will also be uploaded onto the OAG website.

Specifically, the OAG will proactively disclose the following information:

### **Annually**

- Senior management remuneration including salary, allowances and other benefits.
- Interests of senior management.
- All individual items of expenditure greater than \$10,000.

### **Six Monthly**

- Hospitality received by senior management.
- Hospitality provided by senior management.
- Travel expenses of senior management.

### **Monthly**

- OAG Corporate Management Team Minutes.

### **Within 30 Days** (as required by the Procurement Act)

- All individual contracts awarded greater than \$10,000

4. While the interests of senior management (defined as the Auditor General and Deputy Auditors General) will be proactively disclosed on the OAG website, the interests of all OAG staff are available for inspection at the OAG's office on request. See the policy on the OAG Register of Interests for further details.

#### **HOW WILL THE OAG PROACTIVELY DISCLOSE INFORMATION**

5. The OAG will make the periodic disclosures on its website for each category detailed in paragraph 3. Annual disclosures of interest will also be updated if a change occurs during the year.
6. The updates will be as at 31 December for annual disclosures and 31 December and 30 June each year for six monthly disclosures. Information will be uploaded onto the OAG website in a timely way and within two months of those dates for the annual disclosures and one month for the six-monthly disclosures.
7. Separate forms have been developed to capture the information for each proactive disclosure and these are at Appendix 1 to this policy except for the interests of senior management. This can be found in the OAG policy on the Register of Interests.
8. In addition, OAG senior management will make annual disclosures (year to 30 June) to the Commission for Standards in Public Life as required by the Standards in Public Life Act.

#### **WHAT IS NOT COVERED BY THIS POLICY**

9. The policy is designed for internal information about the business and 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. It is not exhaustive in terms of meeting our legislative responsibilities, including Freedom of Information Act and Procurement Act requirements. However, it is considered as an important element in supporting the requirements of these other Acts.

## APPENDIX 1 – DISCLOSURE FORMS

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### SENIOR MANAGEMENT REMUNERATION

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Reporting Period:

Name	Grade	Post	Salary including allowances (\$000)	Benefits (pension & healthcare) (\$000)

## HOSPITALITY PROVIDED BY OAG SENIOR MANAGEMENT

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Reporting Period:

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

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

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



## HOSPITALITY RECEIVED BY OAG SENIOR MANAGEMENT

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Reporting Period:

Auditor General –		
Date	Host	Hospitality Received

Deputy Auditor General (Financial Audit)		
Date	Host	Hospitality Received

Deputy Auditor General (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 (Financial Audit)							
Dates of Travel	Destination	Description	Travel		Accommodation/Subsistence/Allowances		
			Air	Other*	Hotel	Allowances	Other Expenses*

Deputy Auditor General (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 (\$)