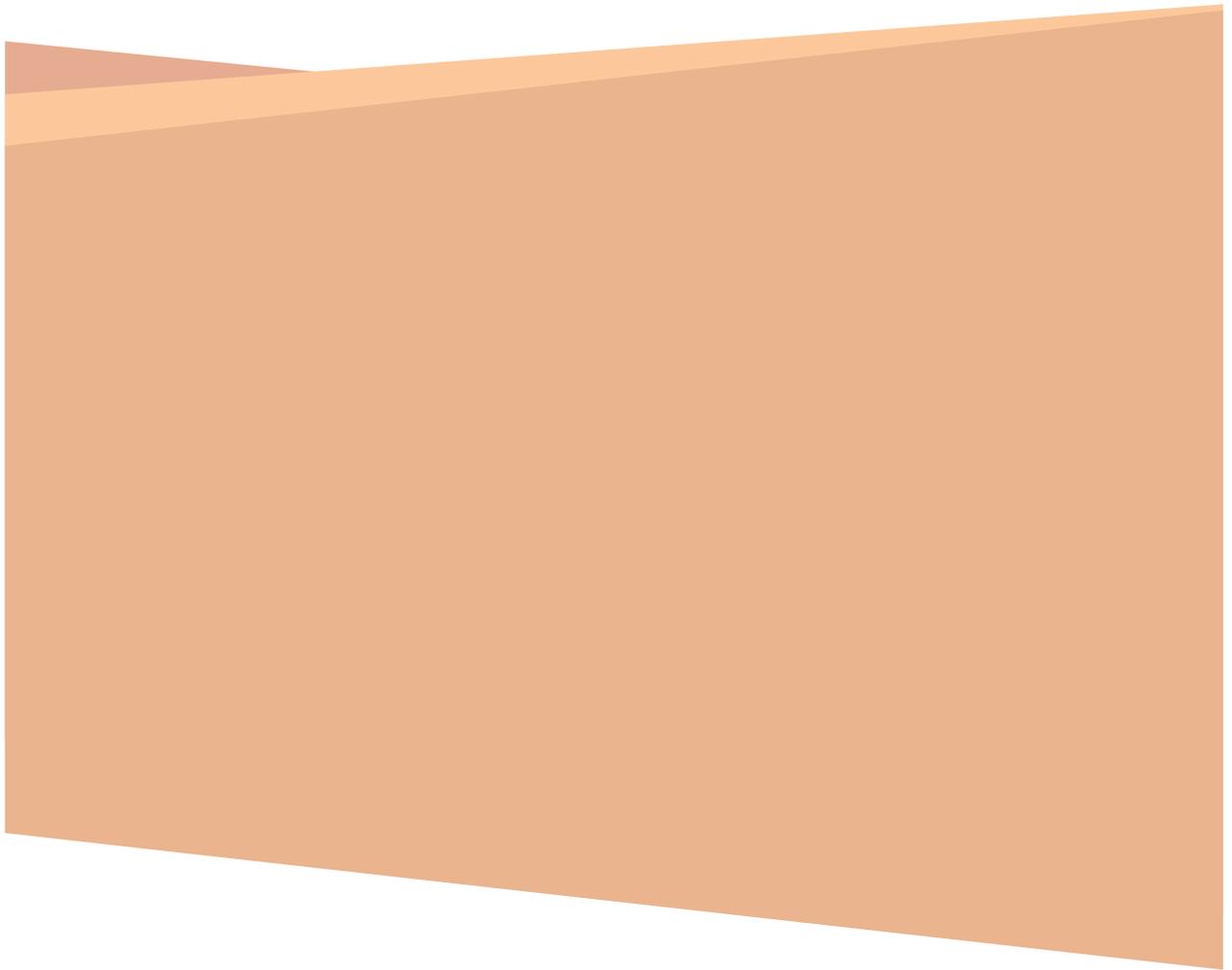


Part 3

Management and performance

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Corporate governance

The Treasury's corporate governance practices ensure sound administrative and financial management and comply with statutory and other requirements. They ensure the efficient, effective and ethical use of the Treasury's resources.

As part of its ongoing focus on effective governance, the Treasury periodically reviews its:

- accountability mechanisms
- leadership, culture and communications
- governance and committee structures
- engagement with stakeholders to assess effectiveness
- risk management framework, compliance and assurance systems
- strategic planning, performance monitoring and evaluation.

Strategic and organisational reviews

Corporate Group Change Program

The Treasury continually improves the way it delivers services and manages its costs. In 2015-16, the Treasury initiated reviews to examine the structure of its Corporate Group, the nature of service delivery and the quality of strategic corporate advice.

In July 2015, an independent consultant was engaged to gather quantitative and qualitative information from senior Treasury staff and to recommend changes to the Corporate Group structure, functions and capability.

The review identified strengths, including a history of review and continuous improvement, and noted the commitment of the Corporate Group workforce. The consultant identified structural changes to increase flexibility and recommended investment in the professional and strategic capability of staff. These changes should add to the quality of corporate services and strategic advice.

The next phase of work, the Corporate Group Change Program, began in August 2015. Consultants specialising in organisational design advised the Corporate Group executive about structural changes for the group.

The Corporate Group Change Program will be implemented during 2016–17 to:

- deliver strong client service
- strengthen governance arrangements and management structures
- improve a range of business systems and processes.

Senior management committees

Executive Committee

The Executive Committee is the Treasury's primary decision-making body and comprises the Secretary and the deputy secretaries. The Executive Committee provides support to the Secretary, sets strategic direction for the Treasury and ensures robust and effective governance.

The Executive Committee, as at 30 June 2016, comprised:

- John Fraser, Secretary
- Michael Brennan, Deputy Secretary, Fiscal Group
- John Lonsdale, Deputy Secretary, Markets Group
- Maryanne Mrakovcic, Deputy Secretary, Revenue Group
- Nigel Ray, Deputy Secretary, Macroeconomic Group
- Peter Robinson, Chief Operating Officer.

Audit Committee

The Audit Committee assists the Secretary by independently reviewing and considering the Treasury's operations, its risk management framework and the integrity of its financial accounts. The Audit Committee:

- reviews and provides advice on the risk, control, compliance and performance framework
- provides assurance on published financial information
- monitors, reviews and reports on compliance
- assists the Secretary to comply with all legislative and other obligations.

The Treasury's Audit Committee follows recommended best-practice guidelines issued by the Australian National Audit Office (ANAO) and reviews all internal and external audits relating to the Treasury.

The Audit Committee met five times during 2015-16. At 30 June 2016, the Audit Committee comprised an independent external chair, two external members and one internal member. External observers at Audit Committee meetings included representatives from the ANAO and the Treasury's internal auditor, KPMG.

Other committees

The Treasury's 2015-16 governance framework included the following committees:

- Health and Safety Committee
- Inclusive Workplace Committee
- People Committee
- Resource Committee

- Executive Remuneration Committee
- Risk and Performance Committee
- Workplace Relations Committee.

Fraud prevention and control

The Treasury Fraud Control Plan accords with the Commonwealth Fraud Control Framework and the ANAO *Better Practice Guide on Fraud Control in Australian Government Entities*. During the year, the Plan was also informed by a Fraud Risk Assessment, conducted by independent internal auditors. The resulting Fraud Control Plan was approved during the year. The Fraud Risk Assessment was used to develop an enhanced Risk Register.

During the year, a number of measures were introduced to increase knowledge of and imbed processes for fraud control.

The Treasury reports fraud information data annually to its Minister and to the Australian Institute of Criminology.

External scrutiny

Audit

The Audit Committee met five times during 2015-16. Its work included reviews of the Treasury's financial statements and a range of internal and external audit reports.

The Audit Committee's Financial Statements Sub-Committee (FSSC) met four times in relation to the 2015-16 financial statements. The FSSC is chaired by the Chair of the Audit Committee and comprises members of the Treasury and an external representative from the Audit Committee. Representatives of the ANAO attend as observers and representatives of the Treasury's internal auditor, KPMG, attend as advisers. The FSSC monitored production of the financial statements and helped resolve issues.

KPMG's internal audit services included developing internal audit programs, conducting various internal audit reviews and working with the Audit Committee to ensure internal audit recommendations were implemented effectively.

Internal audits

The Treasury completed 11 internal audits and reviews during 2015-16.

In-flight review of the Asset Recycling Initiative

This review looked at administrative processes to determine the eligibility of proposals under the Asset Recycling Initiative. The review included advice to the Treasurer on the extent to which the proposals met the funding selection criteria. The review used a case study to test Treasury processes and identified areas where processes could be strengthened.

In-flight review of the implementation of the National Partnership Agreement Risk Framework

This review checked if recommendations raised in a 2014 internal audit of the NPA Payments Risk and Controls Framework had been implemented and if the design of the existing framework was appropriate. The review found that Treasury had implemented a risk assessment framework to identify high-risk NPAs to which additional quality controls had been applied. The review made two recommendations to improve the administration framework for payments.

Review of the protection and management of market-sensitive information

This review included a stocktake of the types of market-sensitive information handled by in-scope divisions, assessed the processes and practices in managing the information, and tested the adequacy of controls. The review noted the existing strong information management culture and well-documented policies and procedures. The review suggested improvements to the application and implementation of policies and controls.

In-flight review of the Risk Management Framework

This review looked at the updated Treasury Risk Management Framework to ensure it aligned with the whole-of-government policy. The review provided advice on the implementation of the risk management framework across the department. The review identified areas to improve the framework by defining the executive level bodies involved in risk management and how to strengthen the systematic management of risk in all business processes.

Review of Freedom of Information (FOI) processing

The review considered the department's alignment with the obligations established under the *Freedom of Information Act 1982* and the end-to-end workflows for processing FOI requests. The review included a stakeholder needs analysis and a data analysis of FOI requests. The review provided a number of proposals for short-term implementation to improve the current process model, improve FOI reporting and build knowledge management capability.

In-flight review of the Shared Services Program

An internal audit reviewed the risk assessment for the Shared Services Program. The audit selected a sample of risks to determine whether the documented controls were operating as intended. The review noted that the Treasury had developed a comprehensive Risk Management Plan that sets out the risks relevant to the Shared Services Program and associated mitigation treatments. The report identified additional risks, some modifications to the Risk Register to improve useability and areas to strengthen controls.

Review of communication capability

This review assessed the current state of the department's communication capability and identified enhancements to better align communication functions with the Treasury's strategic direction and objectives. Recommendations related to the communication team structure, strategic capability, department-wide communication strategy, and governance arrangements and processes. A roadmap was developed with suggested timeframes for implementation of the recommendations.

Review of IT general controls

This review assessed whether key IT general controls for access to programs and data and computer operations had been designed appropriately and were operating as intended. The review did not identify any instances of significant control breakdowns. The report included four improvements to strengthen access controls, increase monitoring and maintenance processes, formalise backup testing and update security documentation.

Review of risk management and culture — Phase 1 (Risk Workshop and Reporting)

Following the review of the Risk Management Framework, a review of the department's risk management and culture considered risk-reporting processes to meet its requirements under the *Public Governance and Performance Accountability Act 2013*. Phase 1 considered the existing Risk Register and reporting templates. A workshop was conducted to understand risk reporting objectives and articulate the department's key risks. An information pack was developed for

risk reporting that outlined 12 strategically-significant risks. The review recommended that risk reporting be tailored to those who can influence the management of risk. An opportunity exists for risks to be restated with the emphasis on positive actions rather than controls. Phase 2 of the review focuses on the department's risk culture.

Review of foreign investment and trade policy payment controls

This review assessed the payment control framework used by the Foreign Investment and Trade Policy Division to determine if appropriate controls were in place. The Treasury is responsible for the overall management of the payments of foreign investment application fees for non-residential purposes and the Australian Taxation Office (ATO) is responsible for the collection of payments. The review included sample testing of non-residential foreign investment proposals to assess the effectiveness of the payment controls. The review found that the payment control framework was designed to mitigate payment-related risks and that payment controls were operating effectively.

Review of performance management and preparedness reporting

This review considered the Treasury's capacity to meet its performance management and reporting requirements under the *Public Governance and Performance Accountability Act 2013*. Internal audit reviewed the performance information to be included in Treasury's 2015-16 Annual Performance Statement. The report noted that performance information was not complete and that performance measures had not been identified. In the context of this being the first year for the collection of performance information, the report provided an approach to strengthen the department's preparation for reporting against performance.

Australian National Audit Office reports

Audit Report No. 14 — Approval and Administration of Commonwealth Funding for the East West Link Project (published 14 December 2015).

The objective of the audit was to assess whether appropriate steps were taken to protect the Commonwealth interest and achieve value for money in respect to the:

- approval of \$1.5 billion in Commonwealth funding for Stage 1 of the East West Link project, and the June 2014 payment of \$500 million of this funding.
- approval of \$1.5 billion in Commonwealth funding for Stage 2 of the East West Link project, and the June 2014 payment of \$1 billion of this funding.

Other audit reports

Other ANAO reports relevant to the Treasury in 2015-16 were:

Audit Report No. 1 — Procurement Initiatives to Support Outcomes for Indigenous Australians (published 8 July 2015).

Audit Report No. 23 — Managing Compliance with Fair Trading Obligations (published 25 February 2016).

Audit Report No. 27 — Strategies and Activities to Address the Cash and Hidden Economy (published 26 April 2016).

Management of Human Resources

Overview

The People and Organisational Strategy Division, part of Corporate Group, has primary responsibility for the Treasury's people management and organisational capabilities. The division helps the Treasury set and deliver its strategic direction and provides a work environment that enables staff to be more productive. It provides advice and delivers organisational strategies, workforce planning, employee relations, performance management, recruitment, governance and audit, and learning and development.

Outcomes

- Improved marketing and simpler application processes to attract skilled recruits to build the Treasury's workforce.
- Staff processes were delivered within the operating budget allocated.
- Implemented the new Enterprise Agreement and associated policies and guidelines.
- Graduate Program reviewed to improve program outcomes and increase workforce capability.
- White Ribbon Workplace accreditation achieved in recognition of Treasury's commitment to addressing family and domestic violence, particularly violence against women.
- Business Services Division created to provide efficient corporate services.
- Melbourne office established to attract specialist skills and experience to complement the Treasury's current capabilities and to increase contact with key stakeholders.

Workforce strategies

The *Treasury Strategic Workforce Plan 2012-16* sets out the department's people strategy over a four-year period. The workforce plan expires this year and a new workforce plan is being finalised and reflects the Treasury's current workforce priorities.

In 2016 a skills audit was initiated to identify the critical workforce skills the Treasury needs to deliver its activities in the coming years. This will build the right capabilities within declining average staff levels. The aim is to achieve greater staffing flexibility, increased diversity, and broaden staff experience in a context of reducing resources and increasing complexity.

Performance management systems

The Treasury commits to the ongoing development of staff performance and achievement. The performance of staff is assessed within the Treasury's internal performance management framework which includes a behavioural matrix drawn from the Integrated Leadership System. Staff and managers have access to specific training before formal appraisal assessments which helps them provide feedback and benefit from meaningful appraisal conversations.

APS staff levels 2-6 are formally assessed biannually, and Executive Level (EL) staff have one formal appraisal each year. Senior Executive Service officers (SES) are assessed against the Senior Executive Leadership Capability Framework. SES performance discussions occur once each year and include career potential assessment based on three criteria of ability, aspiration and engagement.

Workplace relations

The Treasury staff voted in a new enterprise agreement following the expiry of the *Treasury Workplace Agreement 2011-2014*. Of the 823 staff eligible to vote, 557 staff participated in the ballot. Of staff who voted, fifty-eight per cent voted in support of the *Treasury Enterprise Agreement 2015-2018*.

The enterprise agreement operates in conjunction with Commonwealth legislation and the Treasury's policies and guidelines to define the terms and conditions of employment for staff. The agreement's nominal expiry date is 31 July 2018.

On 20 October 2015, the Government announced amendments to the Australian Government Public Sector Workplace Bargaining Policy allowing agencies to offer salary increases of up to six per cent over three years. On 4 November 2015, the Treasury approved the first of three pay increases of 0.5 per cent each year; the next two occurring in July 2016 and 2017.

Strategic talent sourcing

The Treasury's strategic recruitment campaigns and extensive secondment program offers staff rewarding and challenging opportunities. In particular, a talent sourcing strategy positions the Treasury as an 'ideas organisation', seeking to attract people from outside the Australian Public Service with drive, ambition and a passion for the development and delivery of sound economic policy.

In 2015-16, talent sourcing activities included policy-specific and specialist recruitment as well as other bulk recruitment rounds. Specialist recruitment included SES appointments at the Deputy Secretary level and a graduate program campaign. For the first time, the Treasury actively encouraged applicants at any level looking to expand their career to register their interest in a role within the Treasury.

Staff mobility was also enabled through a formal inter-departmental transfer round, with 46 internal expressions of interest received. The expressions of interest programs allowed staff to move into critical roles or high-profile taskforces.

The Treasury graduate program remains a key recruitment initiative with 41 graduates commencing in February 2016. The program employed graduates across a range of disciplines including economics, law, mathematics, commerce and arts. Graduates participate in an 18-month program, which consists of three six-month placements covering at least two policy groups. A key component of the recruitment campaign is a series of 'meet and greet' events that were hosted by the Executive Committee and the Secretary. These events showcased the responsibilities and the work of the Treasury to prospective graduates.

The Treasury is using a number of strategies to source leading expertise. In May a mature age graduate strategy commenced to enable the Department to quickly employ individuals with specific skills set. The strategy attracted 54 expressions of interest in a very short timeframe. The establishment of the Sydney and Melbourne offices has enabled us to recruit those who would not have been able to relocate to Canberra. The Treasury has been able to attract leading expertise from the private sector, while also developing strong relationships with a range of businesses and other groups.

The Treasury secondment program enables the exchange of staff between the Treasury and other Australian and international organisations. The program builds organisational leadership and positive cultural change by connecting staff and exposing them to new ideas, alternative leadership styles, diverse approaches to policy-making and the challenges and practicalities of implementing policy decisions.

As at June 2016, there were 36 secondments into the Treasury: 27 government, seven non-government and two from international organisations. Twenty-six Treasury employees were seconded out to 18 government, four non-government and four international organisations.

The Treasury participated in the APS Indigenous Pathways Program, the Indigenous Australian Government Development Program and the APS RecruitAbility scheme.

Learning and development

The Treasury supports ongoing professional development that builds the required skills, knowledge and capabilities of staff to support the delivery of business priorities.

A collaborative approach is taken to the delivery of learning and development opportunities. The People and Organisational Strategy Division focuses on leadership and management capability development and Groups focus on the development of technical skills. This collaboration is supported by an internal learning and development network.

EL 2 staff can develop skills in adaptive leadership by participating in the Executive Leadership Program. EL 1 staff are encouraged to complete the Management Development Program.

SES officers have access to a variety of high-end development opportunities offered by universities, the Australian Public Service Commission and the Australian and New Zealand School of Government. These courses are a formal pathway to expand executive level capability and build strong leadership.

During 2015-16 the Treasury supported 116 staff with studies assistance to undertake university qualifications. Two staff members received post-graduate awards for study at overseas universities. There are currently four staff members undertaking PhD research at the Australian National University through the Sir Roland Wilson Foundation Scholarship program.

Technical training such as the Specialist Certificate in Economic Design and Introduction to the Theory of Economic Measurement was incorporated into the learning and development calendar.

Staffing information

At 30 June 2016 there were 844 staff (805.6 FTE) employed at the Treasury (excluding unpaid, inoperative staff). This is an increase of 1 per cent from 835 (800.3 FTE) staff at 30 June 2015. This reflects an increase of 95.9 per cent in non-ongoing staff and a decrease of 1.5 per cent in ongoing staff over the last 12 months.

The majority of operative staff (95 per cent) were employed on an ongoing basis and 16.3 per cent worked part-time (at 30 June 2016). This part-time rate increased from 14.8 per cent in 30 June 2015.

Women made up 52.8 per cent of the Treasury's workforce at 30 June 2016, an increase from 51.5 per cent a year ago. Women also made up 37.2 per cent of Treasury's SES, an increase from 28.6 per cent at 30 June 2015.

Table 1: Operative and paid inoperative staff by classification and gender as at 30 June 2016 based on actual headcount.

	Men	Women	Total
APS3	25	24	49
APS4	19	40	59
APS5	23	46	69
APS6	88	114	202
EL1	105	106	211
EL2	88	87	175
SES Band 1	31	23	54
SES Band 2	15	5	20
SES Band 3	3	1	4
Secretary	1	0	1
Total	398	446	844

Note: excludes unpaid inoperative staff.

The majority of staff are based in Canberra. Some staff are located interstate and overseas.

Figure 6: Treasury staff at interstate and overseas locations

Overseas Posts:

- Beijing (2)
- New Delhi (1)
- Jakarta (1)
- London (1)
- Paris (1)
- Tokyo (1)
- Washington (1)



The Treasury office in Sydney was established during 2014-15. As at 30 June 2016, there were 25 staff in the Sydney office. The Treasury office in Melbourne opened on 16 June 2016. The office has 16 staff.

Remuneration — SES

SES remuneration and employment conditions are determined under section 24(1) of the *Public Service Act 1999* (some residual Australian Workplace Agreements remain). These are supported by a remuneration model that determines pay levels within each SES level, based on performance. The Treasury does not offer performance pay. SES officers received a 2.5 per cent salary increase in September 2015 and a 0.5 per cent increase in November 2015.

Table 2: Remuneration — SES employees

Classification	September 2014		November 2015	
	Minimum and Maximum		Minimum and Maximum	
SESB1	\$189,757	\$220,540	\$195,474	\$227,184
SESB2	\$232,573	\$272,215	\$239,579	\$280,415
SESB3	\$301,399	\$352,984	\$310,479	\$363,618

Remuneration — non-SES

APS and EL officers received a 2.5 per cent salary increase in July 2015 and 0.5 per cent increase in November 2015. There had been no change in APS-EL remuneration since July 2013.

Table 3: Remuneration — non-SES employees

Classification	July 2013		November 2015	
	Minimum	Maximum	Minimum	Maximum
APS1	\$43,147	\$46,855	\$44,447	\$48,266
APS2	\$49,734	\$53,026	\$51,232	\$54,624
APS3	\$56,318	\$59,608	\$58,015	\$61,403
APS4	\$62,902	\$66,193	\$64,797	\$68,187
APS5	\$70,722	\$75,250	\$72,852	\$77,517
APS6	\$79,777	\$96,651	\$82,180	\$99,562
EL1	\$104,060	\$119,369	\$107,195	\$122,965
EL2	\$127,106	\$145,874	\$130,935	\$150,269

Workplace diversity

The Treasury is committed to a workplace that supports and promotes diversity. The Treasury Inclusivity and Diversity Strategy consists of four key streams of work: the Progressing Women Initiative, Agency Multicultural Plan, Reconciliation Action Plan and Disability Action Plan.

The Inclusive Workplace Committee (IWC) oversees the implementation of the Progressing Women Initiative, including its policies, programs, actions and procedures. In May 2016 the IWC endorsed the Progressing Women Initiative 2016–2020 Strategic Direction. This document guides whole-of-Treasury initiatives to address gender inequality. In addition to this approach, each Group reports annually to the IWC on its Progressing Women achievements.

Success in addressing gender inequality has included monitoring relevant workforce data. The Performance Management System incorporates a gender-based analysis of ratings that is monitored by the IWC.

In March 2016, the Treasury was one of the first Australian Government agencies to receive accreditation as a White Ribbon Workplace. This accreditation recognises the commitment to addressing family and domestic violence, particularly violence against women.

The Treasury was active in the development of the APS Gender Equality Strategy. The Treasury also supports other APS agencies in their work towards achieving inclusive workplaces. The Treasury will implement the recommendations of the APS Gender Equality Strategy and will report on progress to the IWC.

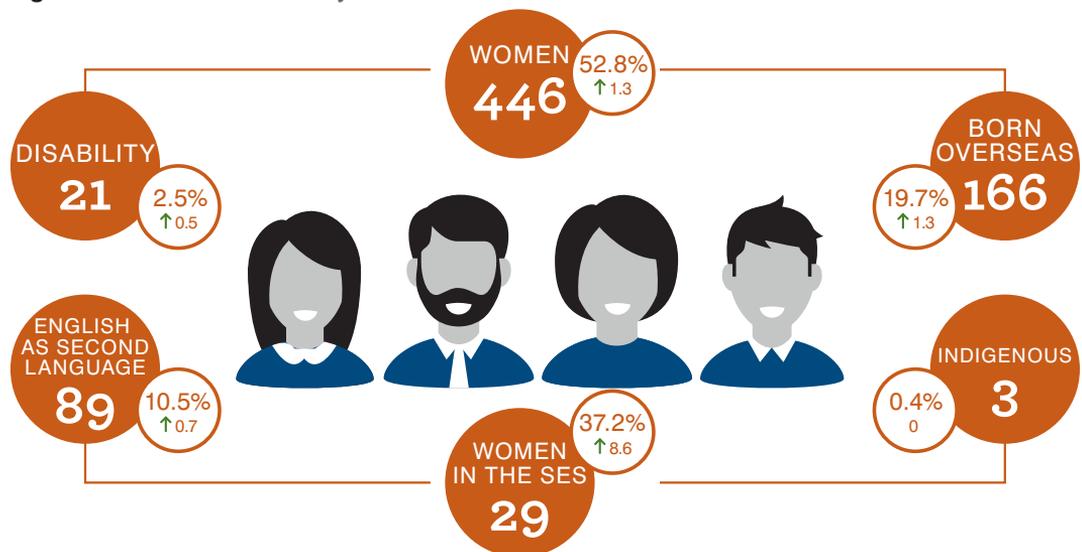
The Treasury continues work on attracting, supporting and retaining Aboriginal and Torres Strait Islander staff. The development of mutually-beneficial relationships with Indigenous communities, organisations and tertiary institutions is a key component of Treasury's Reconciliation Action Plan.

The Treasury supports multicultural access and equity and provides advice that is culturally-sensitive. The department also ensures that staff with a disability are supported and provides tailored reasonable adjustments such as adaptive technologies.

Treasury participates in the RecruitAbility scheme for graduate recruitment. This is designed to attract and encourage applicants with a disability. This scheme also imbeds changes in selection panels and recruitment practices to include consideration of aspects of culture.

At 30 June 2016, 15.4 per cent of Treasury staff worked part-time, with 23.5 per cent of female and 6.3 per cent of male staff working part-time.

Figure 7: Workforce diversity



Assets management

The Treasury's asset management framework includes an asset register, an asset management plan and a capital management plan.

- The asset register records details of all assets held by the Treasury. An annual stocktake of assets keeps the register accurate and up-to-date.
- The asset management guide sets out the Treasury's policies for the day-to-day care and custody of assets. The guide is part of the Accountable Authority Instructions. Further details on the Treasury's asset policies are in note 2.2A of the Financial Statements.
- The capital management plan sets out the longer-term asset requirements and funding for asset replacement and investment. The Treasury's strategic planning encompasses the capital budget process that occurs before the beginning of each financial year as part of the annual operating budget process.

Purchasing

The Treasury's purchasing activities were undertaken in accordance with the *Public Governance, Performance and Accountability Act 2013*, Commonwealth Procurement Rules, and the Commonwealth Government's Indigenous Procurement Policy. The Treasury applies these policies to all procurement activities through Accountable Authority Instructions and Procurement Operational Guidelines.

All Treasury contracts awarded with a value of \$10,000 (including GST) or more are published on the AusTender website at www.tenders.gov.au. Information on planned procurements for 2016-17 are included in the Annual Procurement Plan on AusTender.

Consultants

The Treasury engages consultants where specialist skills are required but are not available in-house. Consultancies normally relate to individuals, partnerships or corporations that provide professional, independent and expert advice or services.

The decision to engage a consultant is made in accordance with the *Public Governance, Performance and Accountability Act 2013*, Commonwealth Procurement Rules and relevant Treasury procurement policies.

In 2015-16, the Treasury entered into 27 new consultancy contracts involving a total actual expenditure of \$3,399,539 (including GST). In addition, four consultancy contracts were ongoing, involving a total actual expenditure of \$699,941 (including GST).

This annual report contains information about actual expenditure on contracts for consultancies. Information on the value of individual contracts and consultancies is available on the AusTender website at www.tenders.gov.au.

Australian National Audit Office access clauses

The Treasury is required to provide details of contracts let during 2015-16 of \$100,000 (including GST) or more that requires the Auditor-General to access the contractor's premises. The Treasury must provide the name, purpose and value of the contract, and the reason for not including standard clauses in the contract. The Treasury did not have any contracts over \$100,000 (including GST) that required the Auditor-General to have access to the contractor's premises.

Exempt contracts

The Treasury is required to advise if any contract in excess of \$10,000 (including GST), or a standing offer, was exempted by the Chief Executive from being published on the AusTender website. Exemption is on the basis that publication would disclose exempt matters under the *Freedom of Information Act 1982*. Any such contract and its value or standing offer must be reported in a way that does not disclose the exempt matters.

The Treasury had no contracts exempt from publication on the AusTender website in 2015-16.

Procurement initiatives to support small business

Consistent with paragraph 5.4 of the Commonwealth Procurement Rules, the Treasury's procurement practices provide the ability for small and medium enterprises to participate in procurement opportunities. To help these enterprises participate, the department uses the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000. Many small businesses may not have the sufficient scale, skills or resources to prepare complex tender documents. The Commonwealth Contracting Suite uses simple and consistent contract terms and insurance requirements. These simplify the process and make it easier for small and medium enterprises to bid for work with the Treasury.

To support businesses, the Treasury applies the Government's Supplier Pay On-Time or Pay Interest Policy to ensure that businesses are paid on time. This means the Commonwealth pays all business invoices under \$1 million within 30 days or it pays interest.

Small and medium enterprise procurement statistics and information are available on the Treasury and the Department of Finance websites at:

www.treasury.gov.au/PublicationsAndMedia/Publications/2014/sml-bus-performance-report

www.finance.gov.au/procurement/statistics-on-commonwealth-purchasing-contracts/

