

SECTION C

GOVERNANCE AND ACCOUNTABILITY REPORTING

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C1 Internal accountability

Senior executives

Director-General, Ms Diane Joseph

The Director-General is responsible for the efficient administration of the Directorate and establishing its corporate and strategic directions.

The Director-General is responsible for implementing legal requirements, policy and commitments relating to education and training in the ACT.

Deputy Director-General, Ms Leanne Cover

The Deputy Director-General oversees key strategic planning and coordination activities across the Directorate, manages a range of national and whole of government initiatives and responds to issues at ministerial, intergovernmental and key stakeholder levels.

The Deputy Director-General leads the Office for Schools, Governance and Assurance, and Training and Tertiary Education branches.

Executive Director, Organisational Integrity, Ms Meg Brighton

The Executive Director, Organisational Integrity has responsibility for the planning and coordination of human, financial, information technology and physical resources of the Directorate. The Executive Director manages the modernisation of the information and communication technology infrastructure and planning and construction of new schools through the annual capital works program of the Directorate. The Executive Director is also responsible for the coordination of the national assessment programs, performance reporting and the assessment of educational programs through the management of a range of data collections.

The Executive Director leads Strategic Finance, Infrastructure and Capital Works, People and Performance, and Planning and Performance branches and Information and Knowledge Services section of the Directorate.

Executive Director, Education Strategy, Mr Stephen Gniel

The Executive Director, Education Strategy has responsibility for the development and implementation of educational strategy and delivery of educational support services in public schools. The Executive Director leads the development and implementation of the school improvement framework through student-centred learning and teaching initiatives. Support services are provided in the areas of student welfare and transitions, and Aboriginal and Torres Strait Islander, early childhood and special education programs.

The Executive Director leads the School Performance, Student Engagement, and Learning and Teaching branches.

Remuneration for senior executives

Section 10 of the *Remuneration Tribunal Act 1995* requires its administrative body (the Tribunal) to inquire into and determine the remuneration, allowances and other entitlements of the Director-General and executives within the meaning of the *Public Sector Management Act 1994*.

The Tribunal, through a determination in April 2014, increased the remuneration for the Director-General and executives by two percent, with effect from 1 July 2014.

Directorate committees

The Directorate committee structure is designed to improve the effectiveness of decision making, and to ensure that decisions align with delegations and accountability, and deliver on the commitments of the Strategic Plan. Individual committee performance and terms of reference are reviewed annually and reported to the Senior Executive Team. The committees and their roles are discussed below.

Senior Executive Team

The Senior Executive Team is the peak decision-making body of the Directorate and is responsible for significant operational, policy and resourcing decisions and approvals. The Senior Executive Team sets and reviews the strategic direction of the Directorate and monitors performance in key areas, including educational and financial performance. The Team is also responsible for ensuring compliance with laws, regulations, accounting standards and Directorate policies.

Corporate Executive

The Corporate Executive assists the Senior Executive Team in determining priorities through providing advice in relation to strategic policy and management issues. The Corporate Executive receives and considers reports from the Directorate's committees and reviews, and advises on any issues referred to it by the Director-General. It may establish working groups to undertake specific tasks. Outcomes from Corporate Executive meetings are communicated to staff and other committees as appropriate.

Audit Committee

The Audit Committee monitors and reviews Directorate adherence to relevant legislative requirements and its approach to business ethics and corporate conduct. The committee is responsible for overseeing the risk management and audit functions.

This committee also reviews the annual financial statements and provides advice to the Director-General on significant risks, audit outcomes and implementation of mitigation strategies.

Security and Emergency Management Committee

The Security and Emergency Management Committee provides advice to the Director-General on significant security proposals, directions, policies and training. The Committee acts as the Directorate's decision making and coordinating body in the event of a Territory-wide emergency.

Directorate Consultative Committee

The Directorate Consultative Committee was established in accordance with the relevant enterprise agreements. The main objectives of the Consultative Committee are to improve consultation and communication processes between staff, senior managers and unions regarding significant changes to policy and guidelines that relate to the agreements; promote the sharing of information across the Directorate, and provide a forum for consultation.

Respect, Equity and Diversity Consultative Committee

The Respect, Equity and Diversity Consultative Committee provides a forum for sharing current and emerging issues and has the responsibility for overseeing all respect, equity and diversity functions of the Directorate and its employees. The RED Consultative Committee provides advice and contributes to the development and implementation of Directorate plans. The committee also provides advice on the implementation of whole of government plans.

School Network Reference Group

The School Network Reference Group (SNRG) is a communication and consultation group. The SNRG considers key strategic policy and operational matters and provides advice to the Corporate Executive and Senior Executive Team. The group raises policy and operational issues impacting on effectiveness and improvement from a school perspective.

Information and Communication Technology Working Group

The Information and Communication Technology (ICT) Working Group assists the Director-General through developing and implementing ICT policies, programs and strategies. The ICT Working Group makes recommendations to Corporate Executive about ICT strategic directions, policies and proposals for system-wide ICT initiatives.

Workforce Capability Working Group

The Workforce Capability Working Group assists the Director-General to create a networked learning organisation by developing the workforce capability of all staff. The focus of this group is to set strategic directions, improve strategic planning, ensure alignment and provide governance for the Directorate's professional learning and training activities. The Workforce Capability Working Group supports the development of staff and their practices by building a workforce responsible and empowered to drive their professional learning and training needs and improving business productivity and learning outcomes for students.

For further information contact:
Director
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(02) 6205 9329

C2 Risk management and internal audit

The Directorate's risk management framework is based on the Australian and New Zealand Standard ISO 31000:2009 Risk Management – principles and guidelines. The Directorate's Audit Committee Charter reflects the Australian National Audit Office and the ACT Treasury best practice guides for Audit Committees.

Through both the 2013-14 business planning process and the *2011 Assurance Plan*, risks were identified and mitigated through the Directorate's internal governance controls including:

- *Risk Management Framework*;
- *Strategic Risk Profile*;
- *2013 and 2014 School Audit Program*;
- *Fraud & Corruption, Prevention & Response Plan 2013-2015*;
- internal audit programs;
- detailed financial policies and controls, such as the *Director-General's Financial Instructions* and the *School Management Manual*;
- detailed financial operating procedures and practices; and
- risk identification and analysis by executive directors, directors and managers.

The Directorate's risk management and internal audit functions were managed by the Director, Governance and Assurance Branch and senior staff of the Audit and Assurance Section. The Section was complemented with additional resources through a panel of external audit service providers.

The Directorate's senior executive and the Audit Committee received regular risk management reports, providing an overview of significant risks, mitigation strategies, responsibilities and an oversight on the implementation of audit recommendations.

The senior executive and the Audit Committee assisted with the allocation of resources and timeframes to ensure appropriate mitigation and monitoring strategies were implemented. Monitoring and reporting on risk management occurred through:

- regular monitoring of outcomes by the executive;
- reporting to the Audit Committee;
- reporting to the Senior Executive Team; and
- implementation of internal and external audit recommendations.

The Directorate managed financial risks through a well-defined financial management framework that included:

- clearly established ownership of internal budgets;
- monthly variance reporting by senior management;

- quarterly strategic review of financial performance and corrective actions as required by the executive;
- regularly updated financial procedures and practices documents; and
- provision of training to office and school-based staff.

The audits conducted in 2013-14 included:

- emergency management planning in schools and central office;
- payment processes for registered training organisations;
- workplace health and safety;
- use of credit cards within schools and central office;
- Director-General's Financial Instructions (DGFI);
- data integrity;
- risk management planning and implementation for swimming carnivals;
- records management in schools; and
- comprehensive financial and administrative audits for six schools.

Financial acquittals were conducted in accordance with Australian Accounting Standards.

The Audit Committee met seven times during 2013-14. The Committee membership and attendance are displayed in Table C2.1.

Table C2.1: Audit Committee membership and attendance in 2013-14

Members	Title	Meetings attended
Ms Carol Lilley	Chairperson (external) ^a	1
Ms Diane Fielding	External member	7
Ms Leanne Cover	Internal member	7
Ms Joanne Garrisson	Internal member	2
Ms Jenny Morison (former member)	Chairperson (external) ^b	7
Mr Mark Whybrow (former member)	Internal member ^c	1
Ms Jayne Johnston (former member)	Internal member ^d	1

Source: Chief Internal Auditor, Education and Training Directorate
Notes:

a. Ms Lilley appointed May 2014

b. Ms Morison resigned effective April 2014

c. Mr Whybrow resigned June 2014

d. Ms Johnston resigned February 2014

For further information contact:
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(02) 6205 9329

C3 Fraud prevention

The *Fraud and Corruption, Prevention and Response Plan* (the Plan) was reviewed in 2013 and described the fraud and corruption control processes for undertaking risk assessments, delivering education and awareness programs, and recording and reporting fraud. The processes established a robust approach to fraud and corruption minimisation and prevention and, ultimately, the promotion of voluntary compliance.

Risks identified in the Plan were addressed through the Directorate's *Assurance Plan* (including risks subsequently managed by the ACT Shared Services Centre) and reported to the Director-General and the Audit Committee. This ensured that the potential for fraud or corruption is mitigated with appropriate controls.

The Director of the Governance and Assurance Branch is the Directorate's senior executive responsible for business integrity risk. The Director reports to the Director-General and Audit Committee on matters of fraud and integrity. Formal reports are provided to the committee twice a year.

The Internal Audit Program for 2013-14 included audits of integrity risks designed to ensure that identified controls were working effectively and efficiently. During the year, audits were conducted on expenditure and procurement practices, funding agreements and receipting.

The Directorate, in conjunction with the Australian Education Union, has developed the *Teachers' Code of Professional Practice* which incorporates guidelines and case studies of a wide range of issues related to teacher conduct and principles of ethical public service. A copy was provided to all new teachers, including casual teachers, upon commencement. Copies were provided to schools on request and are available on the Directorate's website.

The Directorate had a comprehensive information management process to ensure all allegations and instances of fraud were captured and recorded, in accordance with the *ACT Integrity Policy*.

There were no reported incidents of fraud in the 2013-14 financial year. During the year, two incidents of potential fraud were reported but investigations found none constituted fraud.

For further information contact:

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Fred Hollows Awards

The Fred Hollows Schools Awards recognise and celebrate ACT primary school students for their positive contributions to the school and local community.

Winners of the 2013 Awards included students from Chapman Primary School. The students raised funds from local businesses and created activity packs for children aged 4 to 15 years attending the Canberra Hospital School. The Canberra Hospital School appreciated the efforts and generosity of Chapman Primary School students.

Congratulations were given to another 100 primary school students from years 3 to 6 across 17 public and non-government schools in the ACT who were presented with a Fred Hollows School Award.



Pictured are Chapman Primary School students with their awards.

C4 Legislative Assembly inquiries and reports

The Directorate participated in two Legislative Assembly Committee inquiries that were completed during the reporting year.

Table C4.1: Reports tabled in the Legislative Assembly

Committee	Report Title	Dated Tabled
Standing Committee on Education and Youth Affairs	Report on Annual and Financial Reports 2011-12	16 May 2013
Select Committee on Estimates 2013-14	Report on inquiry into the Appropriation Bill 2013-14	6 August 2013

Report on Annual and Financial Reports 2011-12

The Annual and Financial Reports of all ACT Government agencies are referred to the Standing Committees of the ACT Legislative Assembly for examination and report.

The Report on Annual and Financial Reports 2011-12 made nine recommendations.

The Directorate had responsibility for five.

The ACT Government response was tabled on 19 September 2013.

Details of the Education and Training Directorate related recommendations, the ACT Government response and implementation are provided in the table below.

Table C4.2: Implementation status of Standing Committee on Education and Youth Affairs: Report on Annual and Financial Reports 2011-12

Recommendation	Response	Implementation status/outcome
4. The Committee recommends that the Education and Training Directorate annual report provides detail of current and planned programs and services to students requiring special support and assistance, including Aboriginal and Torres Strait Islander students and students with special needs.	Agreed in principle	The Directorate will consider additional information that can be made available including updates on key focus areas for students requiring special support and assistance.
5. The Committee recommends that the Education and Training Directorate annual reports detailed annual reviews of the outcomes of its professional development and career planning for teachers in the ACT, in particular the results of more recent planning and professional development and career planning changes affecting pre-school teachers.	Noted	The Directorate's Workforce Capability Group has developed Workforce Capability Statements for each of the employee cohorts to guide the planning of professional learning and career pathways for all staff. Teachers and school leaders are now able to use the Teacher Quality Institute's portal to record professional learning as it is completed. This information supports supervisors in ensuring that Professional Learning requirements are met and that Professional Learning is targeted to the development needs of teachers.
6. The Committee recommends that the Education and Training Directorate work to improve the communications between the Education and Training Directorate and the disability related services area of ACT Health in order to deliver more integrated service for special needs students in all special needs schools in the ACT.	Agreed	<p>The Directorate is working with the Health Directorate to develop a nurse-led service model that will support students with complex and invasive medical needs when they attend school. Contemporary national and international models of service have been researched and a proposed model was developed during 2012.</p> <p>Community consultations regarding the proposed nurse-led service model were undertaken through four community forums in early November 2012. A pilot using this model is ongoing in mainstream and specialist schools and will be evaluated by ACT Health in 2014. The evaluation data will be used to refine and improve the program.</p> <p>Upon completion of the evaluation, the Healthcare Access at School (HAAS) program is anticipated to be available to all students across ACT public schools who meet the HAAS criteria.</p>

Table C4.2: Implementation status of Standing Committee on Education and Youth Affairs: Report on Annual and Financial Reports 2011-12 (continued)

Recommendation	Response	Implementation status/outcome
7. The Committee recommends that fulltime nursing care be provided on an equal and permanent basis across all the special schools in the ACT.	Not agreed	<p>The Directorate is working with the Health Directorate to develop a nurse-led service model that will support students with complex and invasive medical needs when they attend school.</p> <p>Contemporary national and international models of service have been researched and a proposed model was developed during 2012. Community consultations regarding the proposed nurse-led service model were undertaken through four community forums in early November 2012.</p> <p>A pilot using this model is ongoing in mainstream and specialist schools and will be evaluated by ACT Health in 2014. The evaluation data will be used to refine and improve the program.</p> <p>Upon completion of the evaluation, the HAAS program is anticipated to be available to all students across ACT public schools who meet the HAAS criteria.</p>
8. The Committee recommends that the Education and Training Directorate work more closely with Territory and Municipal Services (TAMS) and ACT Policing through the Safe Schools Taskforce on issues affecting students' safety at and around ACT schools and report more detail on its work in its next and following annual reports.	Noted	<p>The Directorate works with ACT Policing, TAMS and school communities on school and student safety issues such as school traffic, intruders and vandalism.</p> <p>The Safe Schools Taskforce ceased operation in August 2012.</p>

Report on inquiry into the Appropriation Bill 2013-14

The Select Committee on Estimates 2013-2014 examined the expenditure proposals contained in the *Appropriation Bill 2013-2014* and the *Appropriation (Office of the Legislative Assembly) Bill 2013-14* as well as any revenue estimates proposed by the ACT Government in the 2013-14 Budget.

The Select Committee's Report made 151 recommendations. The Directorate had responsibility for 22.

The ACT Government response was tabled on 13 August 2013, and agreed to 28 recommendations, agreed in principle to 9 recommendations, agreed in part to 2 recommendations, noted 78 recommendations and did not agree to 34 recommendations.

Details of the Education and Training Directorate related recommendations, the ACT Government response and implementation are provided in the table below.

Table C4.3: Implementation status of Select Committee on Estimates 2013-14 Report on Inquiry into the Appropriation Bill 2013-14

Recommendation	Response	Implementation status/outcome
109. The Committee recommends that the ACT Government provide the Assembly with more detail as to how the National Education Reforms will be implemented at an individual school level in the ACT.	Noted	Refer to the National Education reform agreement: Australian Capital Territory Bilateral Agreement. As the funding model is rolled out this information will become publicly available.
110. The Committee recommends that ACT Government should lobby to ensure a consistent approach is taken to the National Education Reform Agreement across all education sectors in the ACT.	Noted	Agreements have already been reached with all education sectors in the ACT and Commonwealth Government. Consistency across sectors is a fundamental principle of national education reform and was a key consideration in the ACT Government's decision to sign up to the reforms.
111. The Committee recommends that the ACT Government provide the Assembly with more detail on how improvements to teacher quality and teacher training entry qualifications will be determined and the commencement of these initiatives.	Noted	<p>The National Education Reform Agreement within the Australian Capital Territory Bilateral Agreement includes agreed initiatives, milestones and timelines for improvements for teacher quality. The agreement also includes reporting and accountability requirements.</p> <p>The focus of the TQI's work is to enhance teacher quality, including teacher education, using the Australian Professional Standards framework.</p> <p>More detailed information is provided in the Directorate's Annual Report and the TQI annexed report.</p>
112. The Committee recommends that the ACT Government provide the Assembly with a breakdown of full-time employee (FTE) numbers in each year's budget papers so as to better define the number of teaching positions compared with current numbers of Directorate staff.	Noted	This level of information is provided in the Directorate's Annual Reports.
113. The Committee recommends that The Canberra Institute of Technology (CIT) provide the Assembly with an outline of the modelling that was done to determine the costs of CIT's graphic design course.	Noted	<p>The model used to determine the price of the Diploma of Graphic Design is that of a 'fee-for-service' arrangement. Under this approach: estimates are made of all inputs to provide a product suitable for the market; student demand at certain price levels are estimated; and price relativities with competitors are considered.</p> <p>This is the same model as most private business would use to determine pricing of their products in an open market. It should be noted that CIT has been operating in the 'fee-for-service' market to varying degrees for at least the last 20 years.</p>
115. The Committee recommends that the ACT Government set and publish strategic and accountability indicators for the Higher Education Portfolio.	Not agreed	Where ACT Government Directorates provide specific financial support to higher education institutions these projects are reported in the annual budget papers.
116. The Committee recommends that the ACT Government provide and detail proposed arrangements to the Assembly on ensuring the impact of any overlap between portfolios and programs in the ACT higher education sector between the Higher Education Portfolio, the Education Portfolio and the Economic Development Portfolio is minimised.	Noted	Arrangements are in place to coordinate and align activity across the ACT Government. This is consistent with management of across government approaches in other areas and includes a coordination role by Chief Minister and Treasury Directorate and ongoing communication and collaboration across Directorates.
117. The Committee recommends that the Minister for Higher Education report to the Assembly every six months on the progress of and outcomes achieved by the Higher Education Portfolio.	Noted	In addition to information provided in Directorate Annual Reports, the Minister for Higher Education will report to the Assembly on the Higher Education portfolio on a needs basis.

Table C4.3: Implementation status of Select Committee on Estimates 2013-14 Report on Inquiry into the Appropriation Bill 2013-14 (continued)

Recommendation	Response	Implementation status/outcome
<p>119. The Committee recommends that the ACT Government investigate funding ICT adequately to ensure:</p> <ul style="list-style-type: none"> resources are available for ICT technical support in ACT public schools all systems are up to a consistent standard as outlined in the Australian Education Union 2013-2014 Budget Submission. 	Noted	<p>The ACT is the first jurisdiction to fully centralise the provision of ICT services for schools through the implementation of the SchoolsNET program.</p> <p>This was initiated to remove the majority of ICT infrastructure planning, maintenance and support from schools and ensure greater equity and reliability of access across and between ACT public schools.</p> <p>The ACT provides more centralised support for ICT services in schools than any other jurisdiction in the country and has the fastest internet speeds of any jurisdiction with gigabit fibre access to our schools.</p>
120. The Committee recommends that the ACT Government examine the need for additional English as an Additional Language or Dialect programs in ACT schools.	Noted	<p>The Directorate continues to monitor the demand for and participation of students in specialist Introductory English Centre programs to ensure access for students with identified need.</p> <p>The ACT Government remains committed to providing access to intensive English language programs and is undertaking capital works to provide a permanent facility for the Introductory English Centre Program at Wanniasa Hills Primary School. Building is expected to be completed for the start of term 2, 2015.</p>
121. The Committee recommends that the ACT Government investigate funding English as an Additional Language or Dialect education to bring all students up to the level of 4.0 English proficiency.	Noted	<p>Within the National Education Reform Agreement: ACT Bilateral Agreement the ACT has committed to further development of the ACT needs based funding model over the period of the agreement.</p> <p>ACT Government schools will transition to a new needs based funding model from the 2015 school year. Funding arrangements for English as an Additional Language or Dialect students will be a component of the transitional process.</p>
122. The Committee recommends that the ACT Government review ACT public schools facilities and provide a statement to the Assembly on the conditions of schools and the status of capital investment.	Noted	<p>The ACT Government currently issues annually the updated Infrastructure Plan that includes educational and childcare facilities.</p> <p>The Directorate currently has a Condition Assessment Report prepared for each school on a rolling three year program. The Report addresses the Building Code of Australia compliance, workplace health and safety issues, and base line operational issues. A copy of the report is issued to the school and is used by the Directorate to form the Repairs and Maintenance program each year.</p>
123. The Committee recommends that the ACT Government honour their election commitment to fund the promised \$70 million for upgrades and maintenance of ACT Government education facilities.	Noted	The ACT Government continues to invest in the upgrade, maintenance and development of school infrastructure.
125. The Committee recommends that the ACT Government provide details to the Assembly about whether the \$6.2 million in savings from the Education and Training Directorate will be job losses or efficiency dividends, and provide the status of that in the 2013-14 ACT budget.	Noted	<p>The savings represent less than 1% of the Directorate's Budget. They are in line with previous efficiency dividends that have been implemented without adversely impacting service delivery.</p> <p>The Directorate has previously managed financial operations within the allocated resources and anticipates to operate within the 2013-14 Budget.</p>
126. The Committee recommends that the ACT Government conduct a review of funding for the Canberra Institute of Technology (CIT) with attention to whether funding is appropriate to ensure quality of education and to attract and retain the required number of quality teachers from the various industries.	Noted	Funding for CIT, like all agencies is considered annually as part of the ACT Budget process.

Table C4.3: Implementation status of Select Committee on Estimates 2013-14 Report on Inquiry into the Appropriation Bill 2013-14 (continued)

Recommendation	Response	Implementation status/outcome
130. The Committee recommends that the ACT Government detail the programs and resources that are currently being provided to gifted and talented education.	Noted	<p>In February 2014 the Minister for Education and Training, Ms Joy Burch MLA, launched the <i>Gifted and Talented Students Policy 2014</i>. In addition the <i>Gifted and Talented Student Policy Parent Fact Sheets</i> were released in April 2014.</p> <p>The policy and fact sheets were developed in consultation with key stakeholders to assist parents and carers to understand the aims of the policy and the role of ACT public schools in supporting children to reach their full potential.</p> <p>School principals through the school board are responsible for developing and communicating the processes to parents, students, community members and relevant professionals for identifying and meeting the needs of all gifted and talented students in the school and ensure that the information is available upon request on the school website.</p>
131. The Committee recommends that the ACT Government investigate options to establish gifted and talented education program hubs throughout the ACT community.	Agreed	<p>Through the <i>Gifted and Talented Students Policy 2014</i>, the Directorate is committed to ensuring that the needs of gifted and talented students are catered for in all ACT public schools in order for them to reach their educational potential.</p> <p>Schools are required to provide information via the school website about identifying and meeting the needs of gifted and talented students in the school.</p>
132. The Committee recommends that the ACT Government develop a publicly accessible database of schools that provide gifted and talented children education programs and resources.	Noted	The <i>Gifted and Talented Students Policy 2014</i> details that school principals through the school board are responsible for developing and communicating the processes to parents, students, community members and relevant professionals for identifying and meeting the needs of all gifted and talented students in the school and ensure that the information is available upon request on the school website.
133. The Committee recommends that the ACT Government look at “tools on the market” that identify students that might benefit from a gifted and talented program.	Agreed	An accompanying flowchart is included with the <i>Gifted and Talented Students Policy 2014</i> and provides advice on the identification process for gifted and talented students.
134. The Committee recommends the ACT Government looks at options for acceleration of gifted and talented students.	Agreed	Whole-grade or subject acceleration has been included as a suitable provision to meet the needs of gifted and talented students within the <i>Gifted and Talented Students Policy 2014</i> .
135. The Committee recommends that the ACT Government engage with the University of Canberra and the Australian Catholic University to develop an undergraduate subject on gifted and talented student education.	Noted	The Australian Catholic University and University of Canberra deliver teacher training courses that are aligned with the Australian Professional Standards for Teachers.
136. The Committee recommends that the ACT Government provide an explanation on the allocation of \$318,000 in the Budget for the Preschool Matters program rather than the \$400,000 initially promised.	Noted	The program has a half year effect in 2013-14.

For further information contact:

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C5 Auditor-General and Ombudsman reports

Table C5.1: Implementation status of ACT Auditor-General reports

Nature of inquiry/ report title	Recommendations/outcome of inquiry	Response to the outcome of inquiry
<p>2012-13 Financial Audits</p> <p>Report number: 7/2013</p> <p>Tabled: 16 December 2013</p>	<p>The Audit Office issued an unqualified audit report on the Directorate's 2012-13 Financial Report and an unqualified Report of Factual Findings on its 2012-13 Statement of Performance.</p> <p>The Audit Office reported unresolved findings and recommended the Directorate should:</p> <ol style="list-style-type: none"> 1. finalise and approve its information technology policies and have them reviewed on a regular basis; 2. finalise and approve a change management policy and have this policy periodically reviewed; 3. ensure that the change management policy includes: <ul style="list-style-type: none"> ○ all key change management requirements relating to the MAZE system such as requirements for change scheduling, post-implementation review and reversing changes that did not operate as intended. The flowchart of the MAZE change management process and document outlining the MAZE change process roles and responsibilities could be included in this policy; and ○ the purpose, scope, ownership, currency and approving authority of the policy; 4. review all changes processed prior to the development of the policy and confirm that they are valid; 5. document approved policies and procedures for establishing and removing users or their assigned roles and privileges; 6. regularly review user access lists for MAZE; 7. retain documentation of the review of access, including the name and position of the reviewing officer; 8. develop and approve a formal policy for the review of audit logs for the MAZE system and data. This policy should address the scope of the audit logs, frequency of review and process for investigating and resolving discrepancies identified during the review; and 	<p>The Directorate responded as follows:</p> <ol style="list-style-type: none"> 1. Agreed and completed. Finalisation of the ICT policy aligns with the implementation of the new integrated student and teacher network <i>SchoolsNET</i>. 2. Agreed and completed. The change management policy has been completed and a periodic review of the policy will be undertaken. 3. Agreed and completed. The draft policy includes all key change management requirements. 4. Partly agreed and completed. A sample of changes implemented prior to the development of the policy were reviewed. No invalid changes were found. 5. Agreed and completed. Procedures for reviewing user access to MAZE has been developed and implemented and policy and procedures completed. 6. Agreed and completed. A process for reviewing audit logs has been developed and implemented. 7. Agreed and completed. The process for reviewing user access lists include the retention of review documentation. Review documentation includes the name and position of the reviewing officer and the date of the review, along with any irregularities identified and actions taken. 8. Partially agreed and completed. A process for reviewing audit logs has been developed and implemented. The Directorate has investigated options for audit logs and determined that MAZE does not have the capability for logs. The specifications for an upgrade to MAZE will include a requirement for audit trails and transactional logs. It is not anticipated that this can be activated until full implantation of a new system in 2016. 9. Agreed and completed. In addition to the above, to minimize potential risks it should be noted that the Directorate undertakes an annual audit of MAZE school census data, and all financial transactions in MAZE are locked and cannot be edited or deleted by the user. Each financial record is tagged with the MAZE user account and the date and time the transaction occurred.

Table C5.1: Implementation status of ACT Auditor-General reports (continued)

Nature of inquiry/ report title	Recommendations/ outcome of inquiry	Response to the outcome of inquiry
<p>Capital Works Reporting</p> <p>Tabled: 27 June 2014</p>	<p>9. implement regular reviews (e.g. monthly or quarterly) of audit logs for the MAZE system and data. The documentation supporting these reviews should include the name and position of the reviewing officer along with the date the review was performed. The review documentation should also include evidence that any errors or irregularities identified from the review have been investigated and resolved.</p> <p>The audit made eight recommendations to address the audit findings in this report. Directorates included in the audit were:</p> <p>Chief Minister and Treasury; Commerce and Works; Economic Development; Health; Territory and Municipal Services and Education and Training.</p> <p>The following recommendations were applicable to the Education and Training Directorate:</p> <ul style="list-style-type: none"> • The Commerce and Works Directorate's Shared Services Procurement and directorates should develop capital works service level agreements, or the equivalent, by 31 December 2014. These should specify reporting responsibilities. • All Directorates should quality control information to be included in capital works reports to the Chief Minister and Treasury Directorate and the Budget Committee of Cabinet, and have documented quality control procedures. 	<p>The response to this audit has not yet been published.</p>

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