

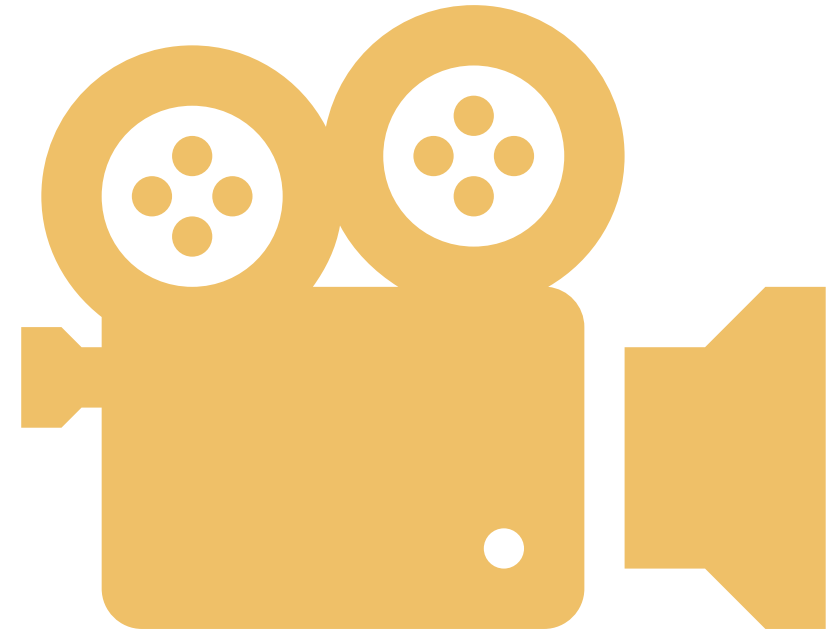
Monthly User Group Presentation

May 2022



Getting started

- Today's session will be recorded
- A copy of the recording will be emailed following the session.



CEO's Welcome

- Today's topic: EOFY Assurance



Lighthouse

BY TORQUE SOFTWARE



Agenda

- Torque news
- Customer Showcase – *Department of Agriculture, Water and the Environment*
- Lighthouse updates
- End of Financial Year Assurance
- Morning Tea.



Welcome to Country



Torque News

- Reminder: Customer Success Services – personalised video training modules and User Guides
- New Torque Software Community LinkedIn Group – great tool to connect with other Lighthouse users
- Upcoming Digital Breakfast on Thursday, 26 May- *The role of governance in value creation for public sector organisations*



Customer Showcase: Department of Agriculture, Water and the Environment

- Emma Sharman, A/g Assistant Director | Financial Frameworks & Compliance

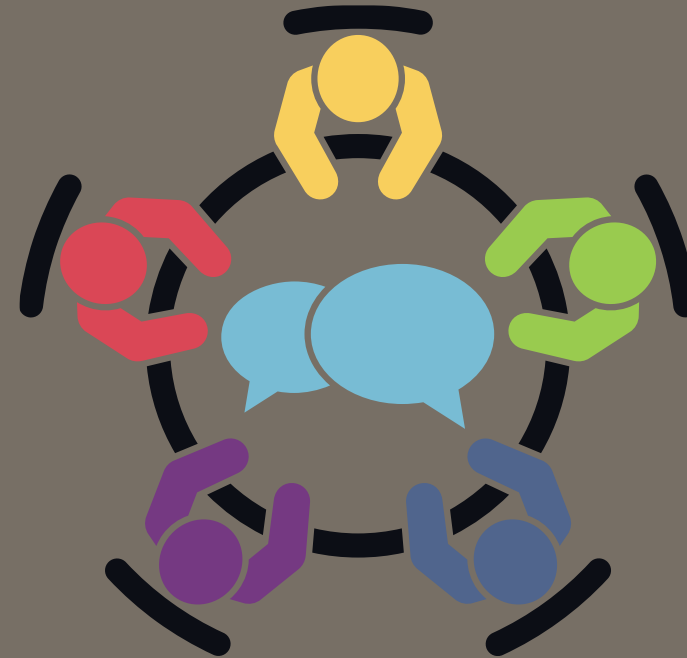


Australian Government

**Department of Agriculture,
Water and the Environment**



EOFY: Financial Compliance Survey

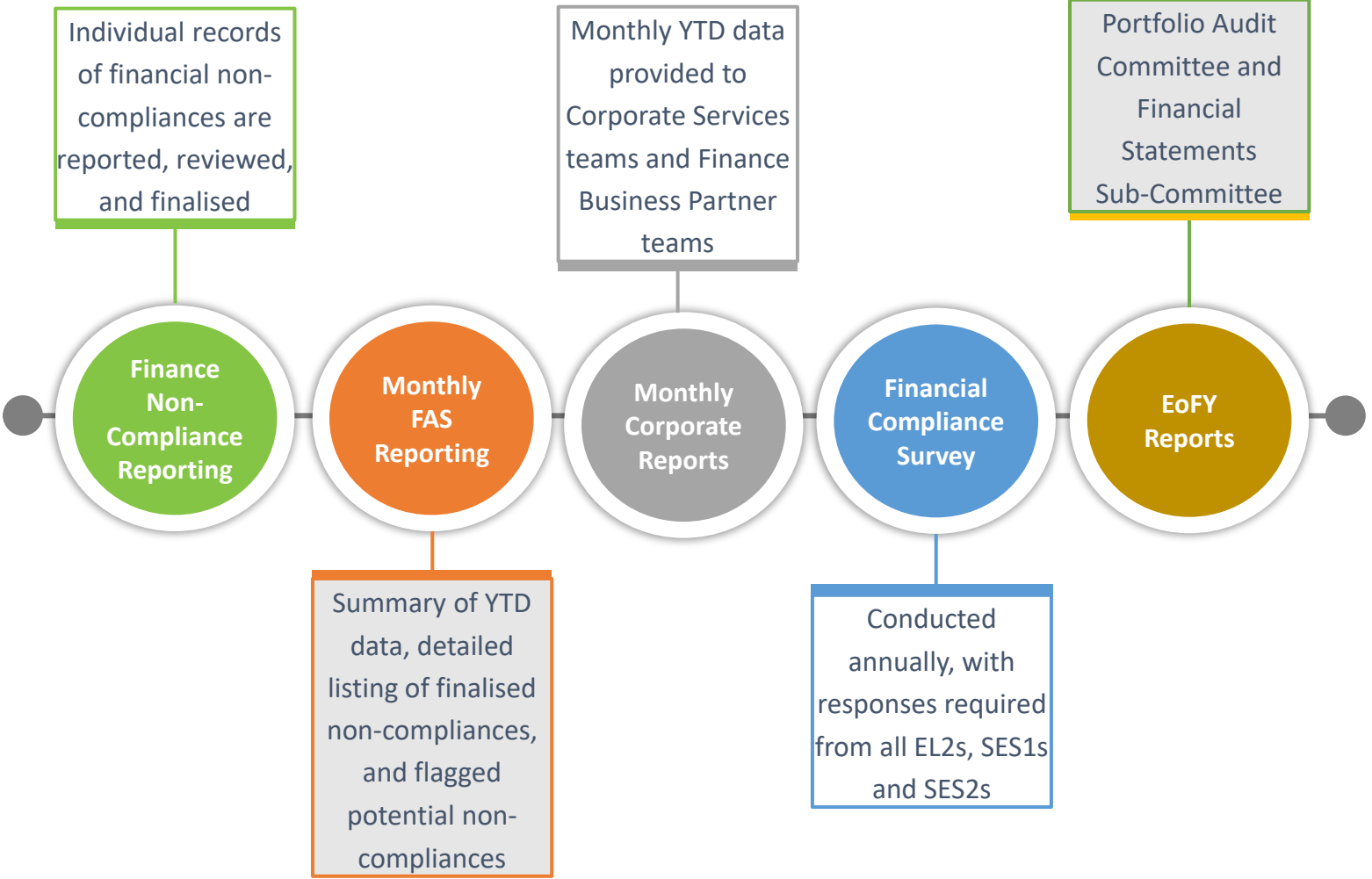


Emma Sharman
Financial Frameworks and Compliance Policy Officer
Department of Agriculture, Water and the Environment
12 May 2022

Financial Compliance Survey

- Meet our obligations in relation to non-compliance reporting and record a snapshot of our current performance in a compliance space
- A chance to capture any missing non-compliances – mop up what's left
- Education and training opportunities that are identified through data analysis of the survey results
- Improve processes and corporate knowledge and culture

Financial Compliance Annual Cycle



Conducting a financial compliance survey

Planning and
Initiation

Execution

Analysis and Review

Conducting a financial compliance survey

Planning and Initiation	<ul style="list-style-type: none">• Intended outcomes, expectations and benefits• Efficiencies• Drafting and Testing• Communications and Preparation
Execution	
Analysis and Review	

Use of hierarchical structure in organisation units

<input type="checkbox"/>	[REDACTED]			SES2	CPO Office
<input type="checkbox"/>	[REDACTED]			SES1	SAP AS Office
<input type="checkbox"/>	[REDACTED]			EL02	WHS Antarctic and Parks
<input type="checkbox"/>	[REDACTED]			SES1	PP AS Office
<input type="checkbox"/>	[REDACTED]			EL02	Central East
<input type="checkbox"/>	[REDACTED]			EL02	People Support
<input type="checkbox"/>	[REDACTED]			EL02	Workplace Relations
<input type="checkbox"/>	[REDACTED]			EL02	People Project Team

Access to relevant data within survey

The Non-Compliances listed below have already been submitted for you, by you or in your area for this category during the survey period.

If the Non-Compliance(s) you are aware of are in this list then you do not need to take any further action.

However, if there are any Non-Compliance(s) you are aware of that are not in the list, click the Add Non-Compliance button to submit a new Non-Compliance.

Repeat this until all the Non-Compliances you are aware of have been submitted.

Filter: All I have access to | My organisation unit | My organisation unit and below

	Id	Entered	Committed	Committed By	Organisation Unit	Finalised	Requirement Breached	
⊖	881	30/07/2019	29/05/2019	[REDACTED]	[REDACTED]	31/07/2019	CPR 7.16 (1 instance, Internal)	?
⊖	665	4/10/2018	4/10/2018	[REDACTED]	[REDACTED]	5/10/2018	CPR 7.16 (1 instance, Internal)	?
⊖	660	25/09/2018	16/05/2018	[REDACTED]	[REDACTED]	29/05/2019	CPR 7.16 (1 instance, Internal)	?
⊖	658	25/09/2018	28/12/2017	[REDACTED]	[REDACTED]	17/04/2019	CPR 7.16 (1 instance, Internal)	?

i No filtering applied

[View Non-Compliance History](#)

[View Detail Report](#)

Conducting a financial compliance survey

Planning and Initiation	<ul style="list-style-type: none">• Intended outcomes, expectations and benefits• Efficiencies• Drafting and Testing• Communications and Preparation
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Help function

Q1 1. General Duties of Officials:

Have you and your staff acted in accordance with the PGPA Act 2013 requirements with regards to:

- Duty of care and diligence (sec 25)
- Duty to act in good faith for proper purpose (sec 26)
- Duty in relation to use of position (sec 27) Note. This includes where officials have received Gifts
- Duty in relation to use of information (sec 28)

- Duty to Disclose Interests relevant to your activities/responsibilities in the Department (Sec 29/ Rule 12,14,15,16)?

PGPA Act Sections 25-29



Mandatory

Survey Help

Examples of not exercising care and diligence could be:

- not taking reasonable steps to inform yourself about an issues significance before making a decision
- knowingly performing actions that are inconsistent with statutory obligations
- undertaking an unfamiliar task without checking legislative requirements, related guidance and the entity's operational guidelines.

Examples of not acting in good faith and for a proper purpose could be:

- providing information to a person in a way that intentionally deceives or misleads them
- undertaking an activity that is outside the powers and functions of the entity

Examples of misuse of position could be:

- an official using their official title to seek a discount that benefits them personally
- on behalf of the entity, entering into a contract for the provision of goods or services with a family member or friend, without disclosing the potential material personal interest
- using Commonwealth resources for personal purposes without explicit approval.

Examples of misuse of information could be:

- leaking financial information to the media
- using protected financial data held by a government entity for personal financial gain
- providing information to a person or company that gives, or potentially gives, that person or company a competitive advantage in a procurement tender.

Examples of a material personal interests could arise when:

- an official is on an employment selection panel that is interviewing a friend or family member for a position with the Commonwealth entity
- a member of an accountable authority is also a director of an organisation that is seeking to provide services to the Commonwealth entity.

Officials should remove themselves from an activity if a potential conflict of interest has arisen or a material personal interests could arise.

Conducting a financial compliance survey

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Conducting a financial compliance survey

Planning and Initiation	<ul style="list-style-type: none">• Intended outcomes, expectations and benefits• Efficiencies• Drafting and Testing• Communications and Preparation
Execution	<ul style="list-style-type: none">• Launch• Monitor• Support
Analysis and Review	

Survey log

7298	[REDACTED]	26/07/2019 16:24:11	Survey submitted.
7298	[REDACTED]	26/07/2019 16:24:08	Survey updated.
7298	[REDACTED]	26/07/2019 16:23:56	Survey updated.
7298	Emma SHARMAN [REDACTED] Emma.Sharman@agriculture.gov.au	26/07/2019 16:21:15	Sent Manager's subordinate reminder email to [REDACTED] [REDACTED]
7298	Emma SHARMAN [REDACTED] Emma.Sharman@agriculture.gov.au	26/07/2019 16:21:15	Sent Participant Reminder email to [REDACTED] [REDACTED]

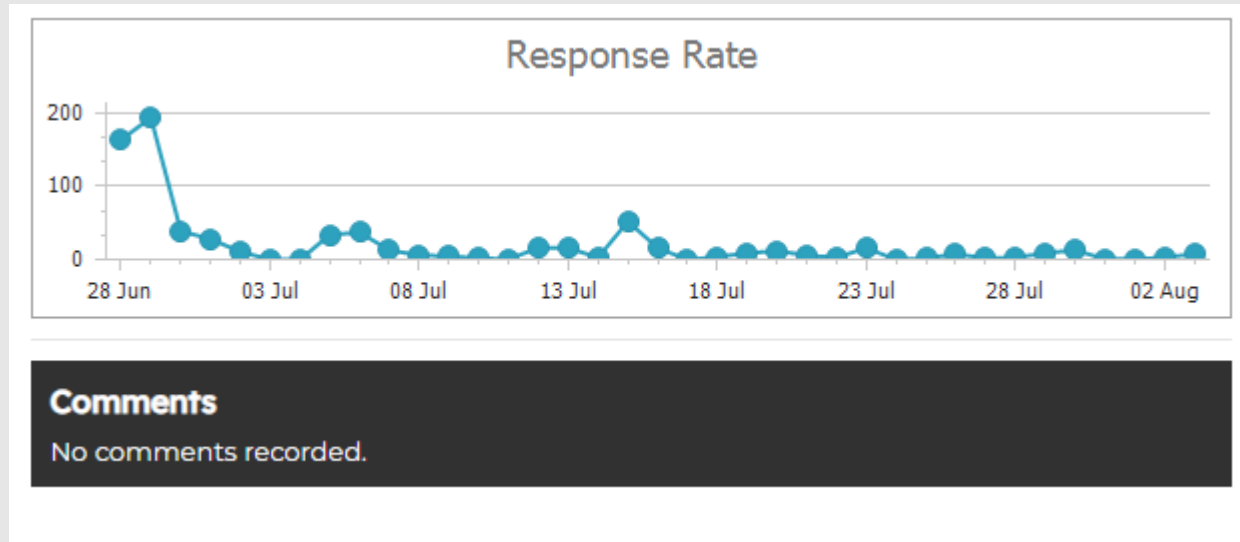
Notifications function

#	Event	Description	Send Email
	Participant Invitation	Invitation sent to participant (when not delegated)	<input checked="" type="checkbox"/>
	Participant Reminder	Reminder sent to participant (when not delegated)	<input checked="" type="checkbox"/>
	Participant reopen notification	Notification sent to the participant when their submitted response is reopened.	<input checked="" type="checkbox"/>
	Proxy notification	Notification sent to the proxy when they are nominated to submit a response on behalf of another participant.	<input checked="" type="checkbox"/>
	Proxy reminder	Reminder sent to the proxy when the response owner is sent a reminder.	<input checked="" type="checkbox"/>
	Delegate Invitation	Invitation sent to delegate of a delegated survey.	<input checked="" type="checkbox"/>
	Delegate notification	Notification sent to the delegate when they are nominated to complete the response on behalf of another participant.	<input checked="" type="checkbox"/>
	Participant invitation (delegated response)	Invitation sent to response owner (the participant) of a delegated survey.	<input checked="" type="checkbox"/>
	Participant's delegate submitted notification	Notification sent to the response owner when their delegate submits their response.	<input checked="" type="checkbox"/>
	Delegate reminder	Reminder sent to delegate when the response they have been delegated is due a reminder.	<input checked="" type="checkbox"/>
	Participant reminder (delegated response)	Notification sent to response owner when their delegate is sent a reminder.	<input checked="" type="checkbox"/>
	Manager's subordinate reminder	Notification sent to manager when a participant they manage is sent a reminder.	<input type="checkbox"/>
	Manager's subordinate progress notification	Progress notification sent to managers from the first response submitted by participants they manage until all responses are submitted for the manager.	<input type="checkbox"/>
	Manager's subordinate submitted notification	Notification sent to manager when any participant managed by them submits a response.	<input type="checkbox"/>

Conducting a financial compliance survey

Planning and Initiation	Intended outcomes, expectations and benefits Efficiencies Drafting and Testing Communications and Preparation
Execution	Launch Monitor Support
Analysis and Review	Results Analysis Reporting Review

Data Analysis



Comments

No comments recorded.

Executive assistants

Finance Training

Conducting a financial compliance survey

Planning and Initiation	Intended outcomes, expectations and benefits Efficiencies Drafting and Testing Communications and Preparation
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Questions?

Lighthouse Updates

Lighthouse 6.5 is here! 2 major updates:

- Azure Active Directory Integration
- Schedule Creation of a Custom Form



Compliance Eco-System: Audit and Assurance Manager Template [Create New Form](#)

Authorities Notification Templates Notifications Document Generation **Scheduled Creation** < >

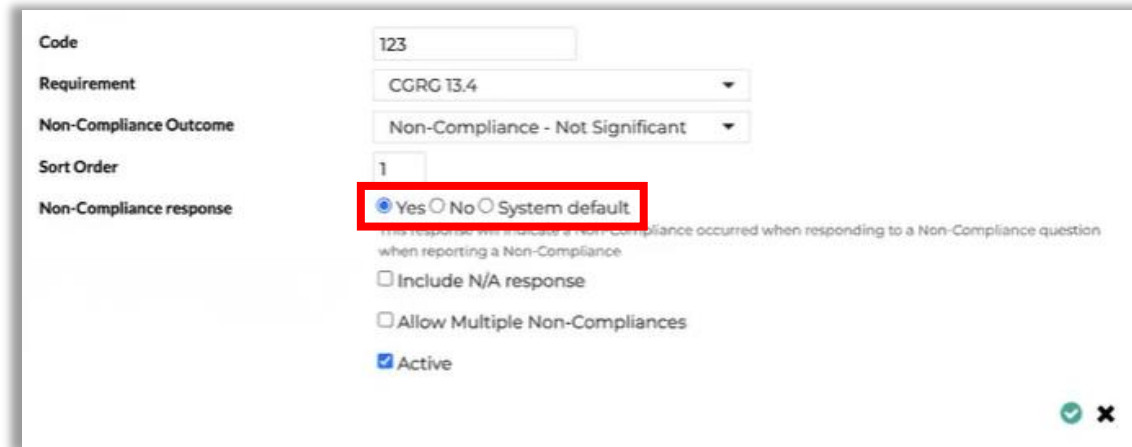
#	Name	Group	Send Every	Next Send	Active
+ No data to display					



Lighthouse Updates

Lighthouse 6.5.2 also arrived yesterday! Main update:

- Ability to configure Non-Compliance Responses on a question level which includes the ability to use the system default.



The screenshot displays a configuration panel for a Lighthouse requirement. The fields are as follows:

Code	123
Requirement	CGRG 13.4
Non-Compliance Outcome	Non-Compliance - Not Significant
Sort Order	1
Non-Compliance response	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> System default

Below the radio buttons, there is a descriptive text: "This response will indicate a non-compliance occurred when responding to a Non-Compliance question when reporting a Non-Compliance".

Additional options include:

- Include N/A response
- Allow Multiple Non-Compliances
- Active

A green checkmark and a close button (X) are located in the bottom right corner of the configuration box.



Role of Assurance

The purpose of assurance is to **increase confidence** in the **level of compliance** and/or the **accuracy and completeness of information**.

Examples:

1. Gain assurance that known conflicts of interest have been declared
2. Gain assurance that all procurements have been approved by an appropriate delegate
3. Gain assurance that impairments to assets have been reported to the financial reporting team



EOFY – A Suggested Approach

Note: This does not include direct assurance undertaken relating to the preparation of the financial statements

1. Positive attestation relating to **Conflicts of Interest** from:
 - a. members of key boards and committees
 - b. Executives
 - c. Senior management
2. Positive attestation from executives and senior management - **Management Sign-offs** - relating to:
 - a. Completeness and accuracy of financial statements-related information
 - b. Compliance with legislation and internal controls
3. Positive attestation from **Key Management Personnel** (AASB124)



Department of Finance Guidance

“

“Management sign-offs provide assurance.... on the quality of the entity’s financial statements and management’s compliance with a range of internal control and legislative compliance issues that underpin the statements. Such sign-offs are generally accepted as an integral component of management’s responsibility and accountability....”

”

<https://www.finance.gov.au/government/financial-reporting-and-accounting-policy/financial-statements-better-practice-guide/9-quality-assurance-and-certifications>



EOFY Assurance

- Lighthouse Management Assurance Certificate (MAC)
- AASB124
- Declarations of Interest
- Lighthouse Demonstration



Wrap up

- Next User Group will be on Wednesday, 8 June
 - Topic: **Lighthouse Reporting Masterclass**
- Morning tea will be served in the foyer – enjoy!
- If you have questions, feel free to have a chat after the session.

