

External Public Interest Disclosure Policy

1 October 2023

contents

1.	Policy statement	1
2.	Purpose	1
3.	Scope	1
4.	Organisational commitment	2
5.	When will a report be treated as a PID?	2
5.1	Types of PIDs	2
5.2	Voluntary PIDs	2
5.3	Reports that are not PIDs	3
5.4	Deemed PIDs	3
6.	Who can make a voluntary PID	3
7.	What should be reported?	4
7.1	Reports concerning serious and substantial waste	4
7.2	Referral of other categories of serious wrongdoing	5
8.	Who can receive a report within the Audit Office?	5
9.	Roles and responsibilities	5
9.1	The Auditor-General	5
9.2	The Disclosures Coordinator	6
9.3	The disclosure officers	6
9.4	Auditors	6
10.	Who can receive a report outside of the Audit Office?	6
10.1	Integrity agencies	7
10.2	Members of Parliament or journalists	7
11.	How to make a report	7
12.	Can a report be anonymous?	8
13.	How the Audit Office manages PIDs	8
13.1	Assessment of report	8
13.2	Inspection, examination or audit	8
14.	Feedback to Reporters	8
15.	Maintaining confidentiality	9
14	Protections	10
14.1	Protections against detrimental action of a voluntary PID	10
14.2	Protections for people who make mandatory and witness PIDs	11
14.3	Dealing with allegations of a detrimental action offence	11
15	If we find that serious wrongdoing has occurred	11
16	Review and dispute resolution	12

16.1	Internal review	12
16.2	Voluntary dispute resolution	12
17	Sanctions for making false or misleading statements	12
18	Record-keeping and data protection	12
19	Annual return to the Ombudsman	12
20	Ensuring compliance with the PID Act	13
21	Contact details for integrity agencies	13
22	Contact point and further information	13
23	Accessibility of this policy	13
24	Review	13
	Appendix 1 – External report form	14
	Appendix 2 – Contact details for integrity agencies	15

Version number

1.0

Purpose/ change

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Date

01.10.2023

1. Policy statement

The *Public Interest Disclosures Act 2022* (PID Act) provides a framework that facilitates public interest reporting of wrongdoing by protecting those who speak up from detrimental action and imposing duties on agencies who receive reports of wrongdoing to take appropriate action to investigate or otherwise deal with them.

The Auditor-General is one of the integrity agencies defined by the PID Act for referral of matters by public officials. The Auditor-General has a statutory responsibility to handle PIDs about a serious and substantial waste of public money by an agency, as defined in the PID Act. This includes NSW Government entities, universities and local councils or officers or employees of those entities.

The Audit Office of New South Wales (the Audit Office) will assess all reports of wrongdoing it receives and will deal with them appropriately. Once wrongdoing is reported, the Audit Office takes ownership of the matter. This means it is up to the Audit Office to decide how a report will be dealt with. The Audit Office will deal with all reports of wrongdoing in accordance with the PID Act and will respect the rights of those who are the subject of a report (Subject Staff Member).

2. Purpose

The purpose of this policy is to establish a reporting system for public officials to report to the Auditor-General allegations of serious and substantial waste in NSW Government entities, universities and local councils without fear of detrimental action being taken against them.

The policy sets out:

- who to contact if you want to make a report of serious and substantial waste of public money
- how to make a report
- how we will deal with the report and our other responsibilities under the PID Act
- how we will support and protect you if you come forward with a report of serious wrongdoing
- the protections which are available to you under the PID Act.

3. Scope

This policy applies to, and for the benefit of, all public officials in NSW who work in and for the public sector, and who want information on who within the Audit Office they can report serious wrongdoing. Refer to [section 6](#) of this policy for who is a public official.

The Auditor-General and other nominated disclosure officers within the Audit Office (as outlined in [section 8](#) of this policy) have specific responsibilities under the PID Act. This policy also provides information on how people in these roles will fulfil their responsibilities.

This policy does not apply to:

- reports made about the Audit Office by public officials, including Audit Office staff. These are covered by the Audit Office's [Internal Public Interest Disclosure Policy](#).
- reports made about the Audit Office by other people who are not public officials, such as members of the public. These are covered by the Audit Office's [Complaints Management Policy](#).
- people who have received services from an agency and want to make a complaint about those services. These complaints should be referred to the relevant agency.
- people, such as contractors, who provide services to an agency. For example, employees of a company that sold computer software to an agency. These matters should be referred to the relevant agency.
- consultants engaged by the Audit Office.

This policy is just one in the suite of the Audit Office's [complaints handling policies](#). And should be read in conjunction with these policies

4. Organisational commitment

The Audit Office:

- is committed to the aims and objectives of the PID Act
- will support those who make reports (Reporter/s) to us
- will protect Reporters by taking all reasonable steps to minimise the risk of detrimental action against a Reporter including avoiding identifying Reporters
- will treat all reports that do not meet the criteria for protection under the PID Act with similar confidentiality and care
- will deal with reports thoroughly and impartially.

5. When will a report be treated as a PID?

5.1 Types of PIDs

There are three types of PIDs in the PID Act. These are:

1. *Voluntary PID*: This is a PID where a report has been made by the public official because they decided, of their own accord, to come forward and disclose what they know.
2. *Mandatory PID*: This is a PID where the public official has made a report about serious wrongdoing because they have a legal obligation to make that report, or because making that report is an ordinary aspect of their role or function in an agency.
3. *Witness PID*: This is a PID where a person discloses information during an investigation of serious wrongdoing following a request or requirement of the investigator.

This policy mostly relates to making a voluntary PID and how we will deal with voluntary PIDs. People who make a mandatory PID or a witness PID are still entitled to protection. More information about protections is available in [section 14](#) of this policy.

You can also find more information about mandatory and witness PIDs in the Ombudsman's guidelines 'Dealing with mandatory PIDs' and 'Dealing with witness PIDs', available on its [website](#).

5.2 Voluntary PIDs

The Audit Office will treat a report as a voluntary PID if it meets the criteria under the PID Act. It must be a report:

- made by a public official (see [section 6](#) of this policy) and
- made to a person who can receive a PID (see [section 8](#) of this policy) and
- based on an honest belief on reasonable grounds that the information shows or tends to show serious wrongdoing and
- about serious wrongdoing referred to in the PID Act:¹
 - **corrupt conduct** — involves deliberate or intentional wrongdoing involving (or affecting) a public official or agency in NSW such as a public official accepting a bribe
 - **serious maladministration** — conduct, other than conduct of a trivial nature, of an agency or public official relating to a matter of administration that is unlawful, unreasonable, unjust, oppressive or improperly discriminatory, or based wholly or partly on improper motives

¹ Further information about these forms of serious wrongdoing can be found in the guidance – What is Serious Wrongdoing? (2023) – issued by the NSW Office of the Ombudsman, available on its [website](#).

- **a government information contravention** — a failure, other than a trivial failure, by an agency or public official to comply with the *Government Information (Information Commissioner) Act 2009*, *Government Information (Public Access) Act 2009* or *State Records Act 1998*. An example might be a public official destroying, concealing or altering records to prevent them from being released under a Government Information Public Access application
 - **a local government pecuniary interest contravention** — contravening a requirement of the *Local Government Act 1993* (LG Act) or a Council code of conduct in relation to a pecuniary interest, such as a senior council staff member recommending a family member for a council contract and not declaring the relationship
 - **a privacy contravention** — a failure, other than a trivial failure, by an agency or public official to exercise functions in accordance with the *Privacy and Personal Information Protection Act 1998* or the *Health Records and Information Privacy Act 2002*, such as unlawfully accessing a person's personal information on an agency's database
 - **a serious and substantial waste of public money** — involves the uneconomical, inefficient or ineffective use of resources, whether authorised or unauthorised, and which results in a loss of public funds or resources such as the purchase of unnecessary or inappropriate goods and services. (See [section 7.1](#) below for further information about serious and substantial waste of public money.)
- The report is voluntary and not a mandatory or a witness PID. See [section 5.1](#) of this policy.

Important note: While the Audit Office can receive PIDs on any allegation of serious wrongdoing, the Audit Office has the authority only to deal with PIDs about other agencies that relate to allegations of serious and substantial waste of public money. PIDs about other forms of serious wrongdoing will be referred to the appropriate integrity agency.

5.3 Reports that are not PIDs

Reports are not PIDs if they:

- relate only to a disagreement with government policy
- are made solely or substantially to avoid dismissal or other disciplinary action
- are made frivolously or vexatiously
- are made by people who are not public officials.

This is subject to any reports which are deemed to be a PID under section 5.4 of this policy.

5.4 Deemed PIDs

The Auditor-General can, in certain circumstances, determine that a report is a voluntary PID even if the report does not otherwise have all the requirements of a voluntary PID as outlined in [section 5.2](#) of this policy. By deeming that a report is a voluntary PID, it ensures that Reporters are provided with protections under the PID Act.

If you make a report that has not met all the requirements of a voluntary PID, you can refer your matter to the Auditor-General to request that they consider deeming your report to be a voluntary PID.

A decision to deem a report to be a voluntary PID is at the discretion of the Auditor-General. For more information about the deeming power, see the NSW Ombudsman's guideline 'Deeming that a disclosure is a voluntary PID', available on its [website](#).

6. Who can make a voluntary PID

Any public official can make a PID. You are a public official if you are:

- a person employed in or by an agency or otherwise in the service of an agency

- a person having public official functions or acting in a public official capacity whose conduct or activities an integrity agency is authorised by another Act or law to investigate
- an individual in the service of the Crown
- a statutory officer
- a person providing services or exercising functions on behalf of an agency, including a contractor, subcontractor or volunteer
- an employee, partner or officer of an entity that provides services, under contract, subcontract or other arrangement, on behalf of an agency or exercises functions of an agency, and are involved in providing those services or exercising those functions
- a judicial officer
- a Member of Parliament (MP), including a Minister
- a person employed under the *Members of Parliament Staff Act 2013*.

7. What should be reported?

Under this policy, the Audit Office can only look into reports of serious and substantial waste that fall within the scope of this policy.

In the first instance, you should report your concerns about serious and substantial waste to the entity, university or local council concerned. If this is not possible then you can report to the Audit Office.

7.1 Reports concerning serious and substantial waste

A serious and substantial waste of public money involves the uneconomical, inefficient or ineffective use of resources, whether authorised or unauthorised, and which could result in a loss of public funds or resources.

In addressing any complaint of serious and substantial waste, the Audit Office will have regard to the nature and scale of the waste.

Waste can take many forms, for example:

- misappropriation or misuse of public property
- the purchase of unnecessary or inappropriate goods and services
- incurring costs which might otherwise have been avoided
- programs not achieving their objectives and therefore the costs being clearly ineffective and inefficient
- failure to maintain public property in a way that results in far greater expense being incurred in the future.

Waste can result from such things as:

- not following a competitive tendering process
- having poor or no processes in place when administering large amounts of public funds
- the absence of appropriate safeguards to prevent the theft or misuse of public property
- purchasing procedures and practices which fail to ensure that goods and services are necessary and adequate for their intended purpose
- purchasing practices where the lowest price is not obtained for comparable goods or services without appropriate justification.

Important note: A disagreement with the merits of intended government outcomes and policy objectives is not a serious and substantial waste of public money. This category of serious wrongdoing is concerned with the effective and efficient deployment of public resources toward government-determined objectives – not with the merit of those objectives themselves.

7.2 Referral of other categories of serious wrongdoing

Reports not about serious and substantial waste of public money but one of the other categories of serious wrongdoing outlined in [section 5.2](#) of this policy, are outside of the Audit Office's mandate and should be made to the most relevant integrity agency ([Appendix 2](#) of this Policy includes a list of integrity agencies and their contact details).

Reports not about serious and substantial waste of public money may be referred to:

- the most relevant integrity agency
- a person or body that is authorised by another Act or law to investigate the relevant serious wrongdoing
- another agency to which the disclosure relates if it relates to more than one agency.

A referral can be made at any stage. Before referring a report, the Audit Office will consider:

- whether the report would more appropriately be dealt by an agency to which the report is to be referred
- the risk of detrimental action being taken against the Reporter as a result of the referral or failure to refer
- the views of the other integrity agency to which the report is being referred to.

8. Who can receive a report within the Audit Office?

You are strongly encouraged to make a report about serious and substantial waste of public money to one of the following:

- the Auditor-General as the head of the Audit Office
- the Disclosures Coordinator (the Director, Governance (Legal))
- Nominated disclosure officers:
 - Deputy Auditor-General
 - Executive Director, Professional Services
 - Director, Governance (Risk and Ethics)
 - Governance Managers.

Refer to section 11 of this policy on how to make a report, and refer to the external report form in [Appendix 1](#).

9. Roles and responsibilities

9.1 The Auditor-General

The Auditor-General has ultimate responsibility for maintaining the reporting system and a positive workplace reporting culture and ensuring the Audit Office complies with the PID Act. The Auditor-General can receive reports and has a responsibility to:

- ensure there are strategies in place to support Reporters and to protect Reporters from detrimental action if possible
- refer reports to disclosure officers, including the Disclosures Coordinator, for assessment and action
- take appropriate action where wrongdoing is substantiated or systemic problems identified
- refer actual or suspected corrupt conduct to the [Independent Commission Against Corruption \(ICAC\)](#)
- refer any evidence of a detrimental action offence under section 34 of the PID Act to the Commissioner of Police, ICAC or, if the evidence relates to a member of the NSW Police Force or NSW Crime Commission, the Law Enforcement Conduct Commission

- notifying the NSW Ombudsman about the allegation of a detrimental action offence.

9.2 The Disclosures Coordinator

The Disclosures Coordinator has a central role in the Audit Office's reporting system. The Disclosures Coordinator has a responsibility to:

- provide advice to disclosure officers on the assessment of reports to determine whether or not a report should be treated as a PID, and to decide how each report will be dealt with
- in reviewing and confirming the assessment of a report, may decide that the report should be referred elsewhere or that no action should be taken on the report
- coordinate the Audit Office's response to a report
- assess the risk of detrimental action related to or likely to arise out of a report, and develop strategies to manage any risk identified
- receive and coordinate the response to a Reporter's request for internal review, or a request for dispute resolution
- provide an annual return containing information prescribed in section 78 of the PID Act to the Ombudsman in relation to each period of 12 months ending on 30 June.

9.3 The disclosure officers

Disclosure officers are additional points of contact within the reporting system. They can provide advice about the system and this policy, receive reports of wrongdoing and assist Reporters.

Disclosure officers have a responsibility to:

- receiving reports from public officials
- document in writing any reports received verbally, and have the document signed and dated by the Reporter if possible (refer to [Appendix 1](#) for the external report form)
- make arrangements to ensure Reporters can make reports privately and discreetly when requested, if necessary away from the workplace
- acknowledge reports and provide updates and feedback to the Reporter
- assess whether it is possible and appropriate to keep the Reporter's identity confidential
- discuss with the Reporter any concerns they may have about detrimental action and contribute to the assessment of risk
- where required, provide support to Reporters
- notify the Disclosures Coordinator of all reports.

Nominated disclosure officers are listed at [section 8](#) above.

9.4 Auditors

Audit Office staff, contractors and audit service providers undertaking the audits of NSW State Government entities, universities and local councils have a responsibility to identify reports made to them in the course of their work which could be a PID and to refer those reports to the Disclosures Coordinator.

10. Who can receive a report outside of the Audit Office?

You are encouraged to make a report about serious and substantial waste directly to the entity, university or council concerned. You can also make a PID to:

- another integrity agency listed in the PID Act
- a member of Parliament or a journalist, but only in the limited circumstances outlined below.

10.1 Integrity agencies

The PID Act lists a number of integrity agencies in NSW that public officials can report wrongdoing to and the type of wrongdoing each authority can deal with. In certain circumstances, it may be preferable to report wrongdoing to an integrity agency in the first instance, for example any report about the head of an agency.

You should contact the relevant integrity agency for advice about how to make a report to them.

Contact details for each integrity agency are provided in [Appendix 2](#) of this policy.

You should be aware that the integrity agency may discuss the report with the entity, university or council concerned.

10.2 Members of Parliament or journalists

Section 28 of the PID Act provides that reports of wrongdoing made to members of Parliament (does not include a Minister) or journalists are only PIDs if the following conditions are met:

- the disclosure is substantially true
- the Reporter must have already made substantially the same report to an integrity agency, public authority or appropriate officer of a public authority
- the previous disclosure was not anonymous
- the Reporter of the previous disclosure did not waive, in writing, the right to receive information in relation to the previous disclosure, and
- either:
 - the Reporter of the previous disclosure has not, within six months from making the previous disclosure, received from an agency the required information in relation to the previous disclosure, or
 - the Reporter of the previous disclosure has been notified by an agency, at any time, that the agency has made a decision in relation to the previous disclosure.

If you report wrongdoing to a person or an organisation that is not listed in this policy or make a report to a member of Parliament or journalist without meeting the conditions above, you may not be protected under the PID Act. This could mean you may be in breach of legal obligations or other requirements, for example, by disclosing confidential information.

11. How to make a report

You are encouraged to report wrongdoing to the nominated officers listed at [section 8](#). You can make a report verbally or in writing. It is helpful if you make a written report as this minimises the risk of any confusion or misinterpretation.

The type of information you should include is:

- date, time and location of key events
- names of person(s) involved in the suspected wrongdoing, their role, title and how they are involved
- your relationship with the person(s) involved, such as whether you work closely with them
- your explanation of the matter you are reporting
- how you became aware of the matter you are reporting
- possible witnesses
- other information you have that supports your report.

The Audit Office's external report form is available in [Appendix 1](#).

If a report is made verbally, the officer receiving the report must make a comprehensive record of the report and ask the Reporter to sign this record where possible. The Reporter should keep a copy of this record.

PIDs can be made either:

- by email – governance@audit.nsw.gov.au
- in writing – The Audit Office of NSW, GPO Box 12, SYDNEY NSW 2001 addressed to the Auditor-General of NSW, the Disclosures Coordinator, or other disclosure officers listed in this policy.
- by phone – 02 9275 7100 or virtually
- anonymously – refer to [section 12](#) of this policy.

Refer to [section 8](#) of this policy about who to make a report to.

12. Can a report be anonymous?

There will be some situations where you may not want to identify yourself when you make a report. Although these reports will still be dealt with by the Audit Office, it is best if you identify yourself. This allows the Audit Office to contact you with any queries about your report and ask for additional information if necessary.

It is important to realise that an anonymous report may not prevent you from being identified by your colleagues. If the Audit Office does not know who made the report, it will be very difficult to prevent any detrimental action.

If you indicate that you wish to remain anonymous, the Audit Office will respect this even if you have provided the means to identify you, e.g. an anonymous report emailed to us from an identifiable address.

13. How the Audit Office manages PIDs

13.1 Assessment of report

All reports will be promptly and thoroughly assessed to determine what action will be taken to deal with the report including whether a report will be treated as a PID as outlined in [section 5](#) of this policy.

All the information contained in the report will be assessed to see if it has the features of a voluntary PID or another type of disclosure, and to make sure that the right steps are followed. If it is a voluntary PID, we will ensure that we comply with the requirements in the PID Act.

13.2 Inspection, examination or audit

The *Government Sector Audit Act 1983* (the GSA Act) provides that the Auditor-General may deal with reports about serious and substantial waste:

- by conducting an inspection, examination or audit into the matter, or
- in such other manner as the Auditor-General considers appropriate.

In general, the approach the Audit Office takes to dealing with PIDs is to make enquiries as part of our financial audits and, where relevant, performance audits. This means the Audit Office does not conduct an investigation as such, but rather uses our financial and relevant performance audit work to make additional enquiries on a matter that has been reported to us.

14. Feedback to Reporters

When we receive a report which is a voluntary PID, or looks like it may be a voluntary PID, the Reporter will receive the following information:

- An acknowledgement that the report has been received. This acknowledgement will:

- state that the report will be assessed to identify whether it is a PID
- state that the PID Act applies to how the Audit Office deals with the report
- provide clear information on how you can access this PID policy
- provide you with details of a contact and available supports.
- If the report is a voluntary PID, we will inform you as soon as possible how we intend to deal with the report. This may include:
 - that your matter has been referred to the relevant audit team to be considered as part of an audit
 - that we are otherwise examining the matter
 - that we will refer the report to a difference agency (if appropriate) to deal with the voluntary PID. If we do this, we will provide you with details of this referral.
- If we decide to not conduct an inspection, examination or audit into the report and to not refer it to another agency for it to be investigated, we will tell you the reasons for this decision.
- If the assessment results in the report not being classified as a voluntary PID, we will inform you that the PID Act does not apply and how we will deal with the concerns raised in the report including if other Audit Office policies apply like the [Complaints Management Policy](#).

The Audit Office is prevented by the secrecy provisions of the GSA Act and LG Act from releasing the detail of information obtained during our audits. While the GSA Act does enable a communication that is, in the opinion of the Auditor-General, auditor or authorised person, reasonably necessary for the purpose of exercising a function under the PID Act, in the majority of cases, inquiries will be made as part of our audit work. Consequently, in many cases, there will be very limited information the Audit Office is able to provide back to Reporters about the outcome of their matter because doing so would contravene the application of the secrecy provisions to our audit work as a whole. In most cases, all the Audit Office will be able to tell you is that your matter has been referred within our office and we are making enquiries as part of our audit work.

15. Maintaining confidentiality

The Audit Office realises Reporters may want their identity and the fact they have made a report to remain confidential. This can help to prevent any action being taken against you for reporting wrongdoing.

Where possible and appropriate the Audit Office will take steps to keep your identity, and the fact you have reported wrongdoing, confidential. The Audit Office will discuss with you whether it is possible to keep your identity confidential.

If you report wrongdoing, you should only discuss your report with those dealing with it. The fewer people who know about your report, before and after you make it, the more likely it will be that your identity will remain confidential.

We will not disclose identifying information unless it is necessary and authorised under the PID Act. These circumstances include:

- where the person consents in writing to the disclosure
- where it is generally known that the person is the maker of the voluntary PID because of their voluntary self-identification as the maker
- when the public official or we reasonably consider it necessary to disclose the information to protect a person from detriment
- where it is necessary the information be disclosed to a person whose interests are affected by the disclosure
- where the information has previously been lawfully published
- when the information is disclosed to a medical practitioner or psychologist for the purposes of providing medical or psychiatric care, treatment or counselling to the individual disclosing the information

- when the information is disclosed for the purposes of proceedings before a court or tribunal
- when the disclosure of the information is necessary to deal with the disclosure effectively
- if it is otherwise in the public interest to disclose the identifying information.

We will put in place steps to keep the identifying information of the maker and the fact that a report has been made confidential. It may not be possible for us to maintain complete confidentiality while we progress our enquiries or audit work, but we will do all that we practically can to not unnecessarily disclose information from which the Reporter can be identified. We will do this by:

- limiting the number of people who are aware of the Reporter's identity or information that could identify them
- if we must disclose information that may identify the Reporter, still not disclosing the actual identity of the Reporter, unless we have their consent to do so
- ensuring that any person who does know the identity of the Reporter is reminded that they have a legal obligation to keep their identity confidential
- ensuring that only authorised persons have access to emails, files or other documentation that contain information about the identity of the Reporter
- undertaking an assessment to determine if anyone is aware of the Reporter's identity and if those persons have a motive to cause detrimental action to be taken against the Reporter or impede the progress of the investigation
- informing the Reporter about the importance of maintaining confidentiality and advising them how best to protect their identity, for example, by telling them not to discuss their report with other staff.

14 Protections

14.1 Protections against detrimental action of a voluntary PID

When you make a voluntary PID you receive special protections under the PID Act.

We are committed to taking all reasonable steps to protect Reporters from detrimental action as a result of having made a PID and also committed to protect Subject Staff Members of the PID, investigators and witnesses.

We will not tolerate any type of detrimental action being taken against you because you have made a report, might make a report or are believed to have made a report.

The maker of a voluntary PID is protected in the following ways:

- *Protection from detrimental action*
 - A person cannot take detrimental action against another person because they have made a voluntary PID or are considering making a PID. Detrimental action includes bullying, harassment, intimidation or dismissal.
 - Once we become aware that a voluntary PID has been made we will undertake a risk assessment and take steps to mitigate the risk of detrimental action occurring against the Reporter of the voluntary PID.
 - It is a criminal offence for someone to take detrimental action against a person because they have made or may make a voluntary PID. It is punishable by a maximum penalty of 200 penalty units or imprisonment for five years or both.
 - A person may seek compensation where unlawful detrimental action has been taken against them.
 - A person can apply for a court order (injunction) where detrimental action is threatened or has occurred (for example, an order to prevent dismissal or to require reinstatement).

Note that a person who makes a PID can still be subject to reasonable management action (such as ordinary performance reviews and performance management). Provided such action is not taken because of the PID, it is not detrimental action under the PID Act.

- *Immunity from civil and criminal liability*

Some public officials are often subject to a duty of confidentiality that prevents them disclosing certain information that they obtain or become aware of at work. Sometimes, in order to make a PID, public officials will need to breach or disregard such confidentiality duties. If that happens, a public official cannot be disciplined, sued or criminally charged for breaching confidentiality.

- *Confidentiality*

Public officials and agencies must not disclose information tending to identify a person as the maker of a voluntary PID unless doing so is permitted by the PID Act.

- *Protection from liability for own past conduct*

The Attorney General can give the Reporter an undertaking that a disclosure of their own past conduct will not be used against them if a person discloses their own wrongdoing or misconduct while making a report. This undertaking can only be given on application by an integrity agency to the Attorney General.

If you believe that detrimental action has been or is being taken against you or someone else in reprisal for reporting wrongdoing, you should advise the Audit Office immediately.

We are also committed to taking the above reasonable steps to protect Subject Staff Members of a PID and any investigators and witnesses involved.

14.2 Protections for people who make mandatory and witness PIDs

Apart from PIDs that are made voluntarily by public officials, there are other types of reports that are recognised as PIDs under the PID Act. Namely mandatory PIDs and witness PIDs as outlined in [section 5.1](#) of this policy.

Protections for makers of mandatory and witness PIDs are similar to those that apply to the makers of voluntary PIDs. These include:

- protection from detrimental action
- immunity from civil and criminal liability
- protection from liability for own past conduct.

14.3 Dealing with allegations of a detrimental action offence

If the Audit Office becomes aware of an allegation that a detrimental action offence has occurred or may occur, we will:

- take all steps possible to stop the action and protect the person(s)
- take appropriate disciplinary action against Audit Office staff that has taken detrimental action
- refer any evidence of a detrimental action offence to the Commissioner of Police and the ICAC or the Law Enforcement Conduct Commission (whichever is applicable)
- notify the NSW Ombudsman about the allegation of a detrimental action offence being committed.

15 If we find that serious wrongdoing has occurred

If, after conducting an inspection, examination, or audit into the reported matter, it is found that serious wrongdoing or other misconduct has occurred by another agency, the Audit Office will take the most appropriate action available which may include:

- referring the matter to the most appropriate integrity agency or other authority
- referring the matter to the relevant agency

- disclose findings and make recommendations in a published audit report
- or any other action that the Audit Office deems fit.

16 Review and dispute resolution

16.1 Internal review

People who make voluntary PIDs can seek an internal review of the following decisions made by us:

- that Audit Office is not required to deal with the report as a voluntary PID
- to stop dealing with the report because the Audit Office decided it was not a voluntary PID
- to not investigate the serious wrongdoing and not refer the report to another agency
- to cease investigating the serious wrongdoing without either completing the investigation or referring the report to another agency for investigation.

We will ensure internal reviews are conducted in compliance with the PID Act. This includes that the person conducting the internal review was not substantially involved in making the decision or dealing with the disclosure.

If you would like to make an application for an internal review, you must apply in writing within 28 days of being informed of the Audit Office's decision and submit to the contact details outlined in [section 11](#) of this policy. The application should be made to the Disclosures Coordinator and state the reasons why you consider the Audit Office's decision should not have been made. You may also submit any other relevant material with your application.

16.2 Voluntary dispute resolution

If a dispute arises between us and the Reporter, we may request the NSW Ombudsman to conciliate the dispute. Conciliation is a voluntary process and will only be suitable for disputes where we and the Reporter are willing to resolve the dispute.

17 Sanctions for making false or misleading statements

It is important all Reporters are aware it is a criminal offence under the PID Act to wilfully make a false or misleading statement when reporting wrongdoing. The Audit Office will not support those who wilfully make false or misleading reports.

18 Record-keeping and data protection

The Audit Office will keep full and accurate records with respect to all information received in connection with the PID Act. This ensures that we comply with our obligations under the *State Records Act 1998*.

At the Audit Office, data protection is one of our highest priorities. Your report and any associated information will be subject to a high level of data protection. You can read more about our approach to protecting your data on our [website](#) and, particularly, in our publication – [Our Approach to Protecting Your Data](#) (NSW Audit Office).

19 Annual return to the Ombudsman

Each year we provide an annual return to the NSW Ombudsman which includes:

- information about voluntary PIDs received by the Audit Office during each return period (yearly with the start date being 1 July)
- action taken by the Audit Office to deal with voluntary PIDs during the return period
- how the Audit Office promoted a culture in the workplace where PIDs are encouraged.

20 Ensuring compliance with the PID Act

The Director, Governance (Legal) will have oversight of compliance with the PID Act. This will involve:

- ensuring the policy and related procedures are appropriate and remain in line with the PID Act
- there is an effective staff awareness and training program
- monitoring the application of the policy and determining any improvement opportunities as required.

Compliance will be internally assessed each six months and reported on as part of the governance reports to the Office Executive and the Audit and Risk Committee. Any complaint raised or grievance lodged in relation to non-compliance of this policy will be reviewed in a timely, appropriate, and impartial manner.

21 Contact details for integrity agencies

The contact details for integrity agencies that can receive PIDs or provide advice on making a PID are listed at [Appendix 2](#).

22 Contact point and further information

The contact for this policy is the Disclosures Coordinator - Director, Governance (Legal), governance@audit.nsw.gov.au.

Reporters can access advice and guidance from the Disclosures Coordinator or from the NSW Ombudsman's website at www.ombo.nsw.gov.au.

23 Accessibility of this policy

This policy is available on the Audit Office website and intranet.

A hard copy of the policy can be requested from the Disclosures Coordinator by sending an email to governance@audit.nsw.gov.au or phoning the Audit Office on 02 9275 7100.

24 Review

A review of this policy will be undertaken by the Disclosures Coordinator. The first review of this policy will take place within 12 months of the policy coming into force. Subsequent reviews will be at least every two years in the absence of any significant changes or more frequently where required taking into account legislative or organisational changes, risk factors and consistency with other policies.

Appendix 1 – External report form

External report form

To be completed by the Reporter and submitted to a nominated disclosure officer, or used by the disclosure officer to document a report made verbally.

Details of Reporter (If an anonymous report was made leave this section blank)

Name:

Position:

Division/Unit:

Preferred method of contact

Telephone:

Telephone

Email:

Email

Postal address:

Post

Details of the wrongdoing being reported

Description:

- *What happened?*
- *Where did this happen?*
- *When did this happen?*
- *Is it still happening?*

[Attach an additional page if required]

How did the Reporter become aware of this?

Name and position of people involved in the wrongdoing:

Name	Position
------	----------

Attach any additional relevant information or indicate where supporting evidence may be found:

Supporting evidence	Attached
---------------------	----------

Name and position of other people who may have additional information:

Name	Position
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Statement

I honestly believe that the above information shows or tends to show serious wrongdoing.

Signature of Reporter
(Do not sign if you want to make an anonymous report)

Date report submitted
(Essential information)

Appendix 2 – Contact details for integrity agencies

Integrity agency	What they investigate	Contact information
The NSW Ombudsman	Most kinds of serious maladministration by most agencies and public officials (but not NSW Police, judicial officers or MPs)	<p>Telephone: 1800 451 524 between 9am to 3pm Monday to Friday</p> <p>Writing: Level 24, 580 George Street, SYDNEY NSW 2000</p> <p>Email: info@ombo.nsw.gov.au</p>
The Auditor-General	Serious and substantial waste of public money by an auditable entity or an officer or employee of an auditable entity	<p>Telephone: 02 9275 7100</p> <p>Writing: GPO Box 12, SYDNEY NSW 2001</p> <p>Email: governance@audit.nsw.gov.au</p>
Independent Commission Against Corruption	Corrupt conduct	<p>Telephone: 02 8281 5999 or toll free on 1800 463 909 (callers outside Sydney) between 9am and 3pm, Monday to Friday</p> <p>Writing: GPO Box 500, SYDNEY NSW 2001 or faxing 02 9264 5364</p> <p>Email: icac@icac.nsw.gov.au</p>
The Inspector of the Independent Commission Against Corruption	Serious maladministration by the ICAC or the ICAC officers	<p>Telephone: 02 9228 3023</p> <p>Writing: PO Box 5341, SYDNEY NSW 2001</p> <p>Email: oiicac_executive@oiicac.nsw.gov.au</p>
The Law Enforcement Conduct Commission	Serious maladministration by the NSW Police Force or the NSW Crime Commission	<p>Telephone: 02 9321 6700 or 1800 657 079</p> <p>Writing: GPO Box 3880, SYDNEY NSW 2001</p> <p>Email: contactus@lecc.nsw.gov.au</p>
The Inspector of the Law Enforcement Conduct Commission	Serious maladministration by the LECC and LECC officers	<p>Telephone: 02 9228 3023</p> <p>Writing: GPO Box 5341, SYDNEY NSW 2001</p> <p>Email: oilccec_executive@oilccec.nsw.gov.au</p>
Office of the Local Government	Local government pecuniary interest contraventions	<p>Email: olg@olg.nsw.gov.au</p>
The Privacy Commissioner	Privacy contraventions	<p>Telephone: 1800 472 679</p> <p>Writing: GPO Box 7011, SYDNEY NSW 2001</p> <p>Email: ipcinfo@ipc.nsw.gov.au</p>
The Information Commissioner	Government information contraventions	<p>Telephone: 1800 472 679</p> <p>Writing: GPO Box 7011, SYDNEY NSW 2001</p> <p>Email: ipcinfo@ipc.nsw.gov.au</p>