



**Section Seven:
Compliance Indexes**

Compliance Indexes

TSRA - Commonwealth Authority

This TSRA Annual Report 2010 - 2011 is prepared in accordance with Section 144ZB of the *Aboriginal and Torres Strait Islander Act 2005 (Cth)*, and all other Sections.

As the Torres Strait Regional Authority is a Commonwealth Authority it is also required to prepare an Annual Report in accordance with the *Commonwealth and Companies Act 1997*. The reporting requirements are set out in the Commonwealth Authorities and Companies (Report of Operations) Orders 2008.

The table below references the specific legislation reporting requirement and informs the location of the information within this TSRA Annual Report 2010 - 2011.

Any inquiries relating to this Compliance Index can be directed to the TSRA by telephoning (07) 4069 0700, toll free telephone 1800 079 093, or emailing info@tsra.gov.au

Guiding legislation requirement	Page Reference 2010 - 2011
Aboriginal and Torres Strait Islander Act 2005- Section 144ZB	
(2) Certain matters must be included in the Annual Report. The TSRA must include in each Annual Report details of:	
Any directions given by the Minister under Section 142E.	Page 86 Section 3, Report of Operations, Minister
Any consultants engaged under Section 144T.	Pages 176 - 179 Appendix 5, Details of Consultants
(3) Report must include details of grants. If a grant was made by the TSRA during a financial year to an individual or body, then, in addition to the matters referred in subsections (1) and (2), the Annual Report for that year must set out:	
The name of the individual or body.	Pages 173 - 175 Appendix 4, Details of Grants
The amount and purpose of grant.	Pages 173 - 175 Appendix 4, Details of Grants
(4) Report must not disclose sacred matters:	
The TSRA must not disclose in any Annual Report any matters known by the TSRA to be held sacred by Torres Strait Islander or Aboriginal persons.	No disclosure of sacred matters has been reported
(5) Report must include certain details about consultants	
If an Annual Report gives details of a consultant engaged under Section 144T, the report must set out any significant differences between the terms and conditions on which that consultant was engaged and the standard terms and conditions for the engagement of consultants by the TSRA as set out in the instrument referred to in subsection 144T(3).	There have been no deviations from the standard terms and conditions.



Guiding legislation requirement	Page Reference 2010 - 2011
Commonwealth Authorities and Companies Act 1997 (Cth) - Division 2 Reporting Obligations - Subdivision A Annual Report and related obligations	
(9) Directors must prepare an Annual Report	
(1) The Directors of a Commonwealth Authority must:	This requirement has been met
(a) Must prepare an Annual Report in accordance with Schedule 1 for each financial year; and	
(b) Give it to the responsible Minister by the deadline for the financial year presentation to the Parliament.	This requirement has been met
Commonwealth Authorities and Companies Act 1997 (Cth) - Schedule 1 Annual Report for Commonwealth Authority	
Part 1 - Contents of Annual Report	
(1) Summary of contents the Annual Report must include:	
(a) A Report of Operations , prepared by the Directors in accordance with the Finance Ministers Orders;	Pages 80 - 87 Section 3, Where We Operate Page xi Letter of Transmittal
(b) Financial Statements, prepared by Directors under clause 2 of this Schedule; and	Page 120 Section 5, Financial Statements
(c) The Auditor-General's report on those financial statements, prepared under part 2 of this Schedule and addressed to the Minister.	Page 120 Section 5, Financial Statements
(2) Financial Statements	
(1) The Financial Statements must be prepared in accordance with the Finance Ministers Orders and must give a true and fair view of the matters that those orders require to be included in the statements.	Page 120 Section 5, Financial Statements - Independent Auditor's Report
(2) If Financial Statements prepared in accordance with the Finance Ministers Orders would not otherwise give a true and fair view of the matters required by those Orders, the Directors must add such information and explanations as will give a true and fair view of those matters.	Not applicable
(3) In the Financial Statements the Directors must state whether in their opinion the Financial Statements give a true and fair view of the matters required by the Finance Minister's Orders.	Page 122 Section 5, Financial Statements, Statement by the Directors
(4) If the Commonwealth Authority is a GBE or SMA, the Directors must state whether or not, in their opinion, there are, when the statement is made, reasonable grounds to believe the Authority will be able to pay its debts as and when they fall due.	Not Applicable

Guiding legislation requirement	Page Reference 2010 - 2011
Part 2 - Auditor's report on Financial Statements	
(3) Whether the statements comply with the Finance Minister's Orders	
(1) The Auditor-General must state whether in the Auditor-General's opinion, the financial statements: <ul style="list-style-type: none"> (a) Have been prepared in accordance with the Finance Minister's Orders; and 	Page 120 Section 5, Financial Statements, Independent Auditor's Report
(b) Give a true and fair view of the matters required by those Orders.	Page 120 Section 5, Financial Statements, Independent Auditor's Report
(2) If the Auditor-General is not of that opinion, the Auditor-General must state the reasons.	Not applicable
(3) If the Auditor-General is of the opinion that failing to prepare the financial statements in accordance with the Finance Minister's orders has a quantifiable effect, the Auditor-General must quantify that financial effect and state the amount.	Not applicable
(4) Proper accounting records not kept If the Auditor-General is of the opinion that the Authority has contravened Section 20, the Auditor-General must state particulars of the contravention.	Not applicable
(5) Inadequate information and explanations If the Auditor-General is of the opinion that the Auditor-General did not obtain all the necessary information and explanations, the Auditor-General must state particulars of the shortcomings.	Not applicable
Commonwealth Authorities and Companies (Report of Operations) Orders 2008	
Schedule 1 Report of Operations Schedule	
Part 1 Preliminary	
(4) Certification	
(1) The Report of Operations must: <ul style="list-style-type: none"> (a) Be made in accordance with a resolution of the Directors; 	Page xi Letter of Transmittal
(b) Be signed by a Director; and	Page xi Letter of Transmittal
(c) Specify the date on which the report is made; and	Page xi Letter of Transmittal
(d) State that the Directors are responsible under Section 9 of the CAC Act for the preparation and content of the Report of Operations in accordance with the Finance Minister's Order.	Page xi Letter of Transmittal



Guiding legislation requirement	Page Reference 2010 - 2011
(2) If the Commonwealth Authority has only one Director, the Report of Operations must: (a) Be signed by a Director;	Not applicable
(b) Specify the date on which the Report is made;	Not applicable
(c) State that the Director is responsible under Section 9 of the CAC Act for the preparation and content of the Report of Operations in accordance with the Finance Minister's Orders.	Not applicable
Part 2 - Form and content of the Report of Operations	
Division 1 Overview	
(5) The Report of Operations must include:	Please refer to Division 2 as detailed in this table
(a) The general information required by Division 2; and	
(b) The specific information required by Division 3.	Please refer to Division 3 as detailed in this table
(6) Standards of presentation	
(1) The Report of Operations must be constructed having regard to the interests of users, information included in the report must be relevant and reliable and should be concise, readily understandable and well balanced.	Annual Report is relevant, reliable, concise, readily understandable and well balanced
(2) The text of the Report of Operations should be free of ambiguity, jargon and excessive use of acronyms and technical terms.	The Annual Report is well written and free of ambiguity
(3) Use should be made in the Report of Operations of appropriate tables, graphs, diagrams and charts to illustrate and explain matters dealt with in the Report.	Tables and charts have been used throughout the document, specifically in relation to Board of Directors pages 90 - 117 and in the Program Reporting pages 10 - 77
(4) The Report of Operations may be accompanied by, or incorporate, other reports (for example a Chief Executive Officer's report) not inconsistent with the Report of Operations, which meet the standards required by this clause.	Pages 2 - 4 Section 1, Strategic Overview, Chairperson's Message Pages 6 - 7 Section 1, Strategic Overview, General Manager's Message
(5) This schedule should not be construed as specifying particular structure for the Report of Operations, nor as limiting the Directors as to any other additional matters they consider appropriate to report upon.	Additional matters include: Page vii Opportunities and challenges Page 90 Section 4, Corporate Governance and accountability, TSRA Governance Framework diagram

Guiding legislation requirement	Page Reference 2010 - 2011
(7) Obtaining information from subsidiaries	
Division 2 - General Information about operations and activities	
(8) Enabling legislation and responsible Minister	
<p>The Report of Operations must specify:</p> <p>(a) The Commonwealth Authority's enabling legislation and its objectives and functions as the case requires, set out in that legislation; and</p>	<p>Pages 84 - 87 Section 3, How the TSRA Operates, Legislative Framework</p>
<p>(b) The name of the responsible Minister at the date of the report and the names of any other responsible Minister during the period covered by the report.</p>	<p>Page 86 Section 3, How the TSRA Operates, Responsible Minister</p>
(9) Outline of organisational structure	
<p>The Report of Operations must provide an outline of the organisational structure of the Commonwealth Authority (including subsidiaries) and the location of major activities and facilities.</p>	<p>Pages 113 - 116 Section 4, Corporate Governance and accountability, Human Resources Page 168 Appendix 1, Organisational Structure</p>
(10) Review of operations and future prospects	
<p>(1) The Report of Operations must include the following information:</p> <p>(a) A review of how the Commonwealth Authority has performed during the financial year in relations to:</p> <p>(i) its Commonwealth objects and functions, as the case requires;</p> <p>(ii) its corporate plan, where applicable; and</p> <p>(iii) its principal outputs and contribution to outcomes.</p>	<p>Pages 10 - 77 Section 2, Program Reporting Pages iv - vii Highlights, Challenges and Opportunities Pages 2 - 4 Section 1, Strategic Overview, Chairperson's Message Pages 6 - 7 Section 1, Strategic Overview, General Manager's Message</p>
<p>(b) Factors, events or trends influencing its performance over the financial year and in the future, including the risks and opportunities that it faces and the strategies adopted or proposed to be adopted to manage those risks and opportunities.</p>	<p>Pages 6 - 7 Section 1, Strategic Overview, General Manager's Message Page 110 Section 4, Corporate Governance and Accountability, Risk Management</p>



Guiding legislation requirement	Page Reference 2010 - 2011
(c) Significant events referred to in Section 15 of the CAC Act that have taken place during the financial year.	TSRA had no Section 15 events to report
(d) The operational and financial results of the authority during the financial year, including: (i) its principal outputs; (ii) major investing and financing activities; and (iii) key financial and non-financial performance indicators.	Pages 6 - 7 Section 1, Strategic Overview, General Manager's Message Pages 10 - 77 Section 2, Program Reporting Pages 120 - 164 Section 5, Financial Statements
(e) Significant changes in the authorities state of affairs or principal activities that have occurred during the financial year.	Pages 2 - 4 Section 1, Strategic Overview, Chairperson's Message Pages 6 - 7 Section 1, Strategic Overview, General Manager's Message Pages 10 - 77 Section 2, Program Reporting
(f) Developments since the end of the financial year, giving particulars of any matter or circumstance that has arisen and has significantly affected or may significantly affect: (i) The authority's operations in future years; (ii) The results of those operations in future years; and (iii) The authority's state of affairs in future financial years.	Not applicable
(2) The assessment of performance required under paragraph (1) (a) should: (a) Address both the efficiency and effectiveness of operations of the Commonwealth Authority in producing its principal outputs; and (b) Make clear links between outcomes, strategies for achieving those outcomes and the principal outputs.	Pages 2 - 4 Section 1, Strategic Overview, Chairperson's Message Pages 6 - 7 Section 1, Strategic Overview, General Manager's Message Pages 10 - 77 Section 2, Program Reporting Pages iv - vii Highlights, Challenges and Opportunities
(11) Judicial Decisions and Reviews by outside bodies	
The Report of Operations must include particulars of: (a) Judicial decisions and decisions of administrative tribunals that have had, or may have, a significant impact on the operations of the Commonwealth Authority.	Page 87 Section 3, Report of Operations, Legislative Framework, Judicial Decisions and Review

Guiding legislation requirement	Page Reference 2010 - 2011
(b) Reports on the operations of the authority by the Auditor-General (other than the report on the financial statements), a Parliamentary Committee or the Commonwealth Ombudsman.	Page 87 Section 3, Report of Operations, Legislative Framework, Judicial Decisions and Reviews
(12) Effects of Ministerial directions	
(1) The Report of Operations must provide particulars of: (a) Any directions issued by the responsible Minister, or other Minister, under the enabling legislation of the Commonwealth Authority or other legislation: (i) During the financial year; (ii) Since the end of the financial year; and (iii) Continuing from previous financial years.	Page 86 Section 3, Report of Operations, Powers of Direction by the Minister
(b) General policies of the government that apply to the Commonwealth Authority under Section 28 of the CAC Act: (i) During the financial year; (ii) Since the end of the financial year; and (iii) Continuing from previous financial years.	Page 111 Section 4, Corporate Governance and Accountability, Compliance Report Page 180 Appendix 6, Compliance with Australian Government Statutes and Policies
(2) Where a direction or general policy reported under subclause (1) has not been fully complied with, the report should include an explanation of the extent of, and reasons for, the non-compliance.	Not applicable The TSRA has complied under sub-clause (1)
Division 3 - Specific Information	
(14) Directors	
(1) The following particulars must be given in the Report of Operations with respect to the Directors of the Commonwealth Authority: (a) Each Directors name, qualifications, experience and special responsibilities and whether he or she is an executive Director or a Non-Executive Director; and	Pages 90 - 91 Section 4, Corporate Governance and Accountability, TSRA Board of Directors Pages 92 - 101 Section 4, Corporate Governance and Accountability, TSRA Board of Directors, Profiles
(b) The number of meetings of the Board of Directors held during the financial year and each Directors attendance at those meetings.	Pages 103 - 107 Section 4, Corporate Governance and Accountability, TSRA Board of Directors, meeting schedule and attendance tables
(2) The particulars required by sub-clause (1) should be given for each Director who was in office at the date of the Report of Operations or during the period covered by the report, distinguishing between Directors at the date of the report and those who ceased to be Directors during the period covered by the report.	Pages 92 - 101 Section 4, Corporate Governance and Accountability, TSRA Board of Directors, Profiles



Guiding legislation requirement	Page Reference 2010 - 2011
(3) The particulars required by paragraph (1) (b) do not apply in the case of a Commonwealth Authority which has only Director	Not applicable
(15) Statement of Governance	
(1) The Report of Operations must include a statement of the main corporate governance practices that the Commonwealth Authority had in place during the financial year.	Page 90 Section 4, Corporate Governance and Accountability
(2) The statement must include the following information for each Board Committee (including the Audit Committee) of the Commonwealth Authority: (a) The Committees main responsibilities and rights;	Pages 90 - 117 Section 4, Corporate Governance and Accountability Pages 90 - 117 Section 4, Corporate Governance and Accountability, Board Members
(b) Each members' name, position held within the Commonwealth Authority and special responsibilities; and	Pages 90 - 117 Section 4, Corporate Governance and Accountability, Board Members
(c) The number of meetings of the Committee held during the financial year and each members' attendance at those meetings.	Pages 90 - 117 Section 4, Corporate Governance and Accountability, Board of Directors
(3) Without limiting the content of the statement, it may include: (a) Whether there are any formal induction or continuing education processes to inform Non-Executive Directors of their responsibilities and rights;	Page 105 Section 4, Corporate Governance and Accountability, Board Members, Executive Coaching
(b) Whether there is any formal mechanism for reviewing the performance of Directors;	Page 91 Section 4, Corporate Governance and Accountability, TSRA Board Members
(c) The main procedures by which the Directors can seek independent professional advice, at the authority's expense, in carrying out their duties;	Page 105 Section 4, Corporate Governance and Accountability, Board Members, Executive Coaching
(d) The Directors approach to identifying areas of significant risk and to putting arrangements in place to manage such risk; and	Page 110 Section 4, Corporate Governance and Accountability, Risk Management
(e) The authority's policy on the establishment and maintenance of appropriate ethical standards.	Page 105 Section 4, Corporate Governance and Accountability, TSRA Board Member's Code of Conduct

Guiding legislation requirement	Page Reference 2010 - 2011
(16) Indemnities and insurance premiums for officers	
(1) The Report of Operations must include details of: (a) Any indemnity that is given to a current or former officer against a liability, or any relevant agreement under which an officer may be given an indemnity of that kind; and	Page 111 - 112 Section 4, Corporate Governance and Accountability, Indemnities and Insurance Premiums for Officers
(b) Any premium that is paid, or agreed to be paid, for insurance against a current or former officer's liability for legal costs.	Page 111 - 112 Section 4, Corporate Governance and Accountability, Indemnities and Insurance Premiums for Officers
(2) The details required under subclause 1.	Page 111 - 112 Section 4, Corporate Governance and Accountability, Indemnities and Insurance Premiums for Officers
(3) The Report of Operations need not give details of the nature of the liability covered by, or the amount of the premium payable under, a contract of insurance to the extent that disclosure of those details is prohibited by the insurance contract.	Page 111 - 112 Section 4, Corporate Governance and Accountability, Indemnities and Insurance Premiums for Officers
(17) Other Commonwealth requirements	
(1) The Report of Operations must include any matters required to be included in the Annual Report of the Commonwealth Authority by: (a) The authority's enabling legislation; and	Pages 84 - 87 Section 3, Report of Operations, Legislative Framework
(b) any other legislation.	Appendix 6
(2) Any requirements referred to in subclause (1) must include any such matters carried out by or through a subsidiary of the Commonwealth Authority.	Not applicable
Financial Reports The report must include your organisation's financial statements, directors' report and	Pages 120 - 164 Auditor's report on the statements for the financial year. Note: Refer to Schedule 1 Annual report for Commonwealth Authority for details of financial reporting requirements.



Guiding legislation requirement	Page Reference 2010 - 2011
<p>The annual reports of Commonwealth authorities must under Section 516A of the <i>Environment Protection and Biodiversity Conservation Act 1999 (Cth)</i> (EPBC Act), now include a report on environmental matters in their annual reports.</p> <p>Details to be included:</p> <ol style="list-style-type: none"> 1. report how the agency's activities have accorded with the principles of Ecologically Sustainable Development (ESD) 2. identify how their departmental outcomes contributed to ESD 3. document the agency's impacts upon the environment and measures taken to minimise those impacts 4. identify the review mechanisms in place to review and increase the measures the agency takes to minimise its impact upon the environment 	<p>Pages 108 - 109 Section 4, Corporate Governance and Accountability, EPBC Act Reporting</p>
<p>The annual reports of Commonwealth authorities must include information set out in subsection 74(1) of the <i>Occupational Health and Safety Act 1991 (Cth)</i></p> <p>(1) The annual report in relation to a financial year:</p> <ol style="list-style-type: none"> (a) of each Entity through which the Commonwealth acts; and (b) of each Commonwealth authority that is required, under the Act or other law by or in accordance with which the authority is established or incorporated, to prepare an annual report of its activities with a view to that report being laid before each House of the Parliament; <p>The Annual Report must include details of the following matters:</p> <ol style="list-style-type: none"> (c) the health and safety management arrangements of the Entity or authority; (d) initiatives taken during the year to ensure the health, safety and welfare at work of <ol style="list-style-type: none"> (da) health and safety outcomes (including the impact on injury rates of employees and contractors of the Entity or authority) achieved as a result of initiatives mentioned under paragraph (d) or previous initiatives; (e) statistics of any accidents or dangerous occurrences during the year that arose out of the conduct of undertakings by the Entity or authority and that required the giving of notice under Section 68; (f) any investigations conducted during the year that relate to undertakings carried on by the employer, including details of all notices given to the employer under Section 29, 46 or 47 during the year; 	<p>Page 113 Section 4, Corporate Governance and Accountability</p>



Guiding legislation requirement	Page Reference 2010 - 2011
<p>(g) such other matters as are required by guidelines approved on behalf of the Parliament by the Joint Committee of Public Accounts and Audit.</p> <p>(2) Where an annual report of the activities of the Commonwealth authority is not required, under the Act or other law by or in accordance with which the authority is established or incorporated, to be prepared with a view to its being laid before each House of the Parliament, a report concerning details, in relation to the authority in relation to a particular financial year, of the matters referred to in subsection (1), must be attached:</p> <p>(a) if a controlling interest in the Commonwealth authority is held, either directly or indirectly, by another Commonwealth authority in respect of the activities of which an annual report is so required to be prepared - to that annual report; or</p> <p>(b) if a controlling interest in the Commonwealth authority is not so held - to the annual report of the Entity or an Entity, administered by the responsible Minister for the first-mentioned authority.</p>	



Masig Island.