

Public Interest Disclosures Act 1994 Audit Report:

Summary of Public Interest Disclosure
Audits of 6 Local Councils

ISBN: 978-1-925885-93-4

NSW Ombudsman
Level 24, 580 George Street
Sydney NSW 2000

Phone: 02 9286 1000

Toll free (outside Sydney Metro Area): 1800 451 524

National Relay Service: 133 677

Website: www.ombo.nsw.gov.au

Email: info@ombo.nsw.gov.au

© State of New South Wales, 21 November 2022

This publication is released under a Creative Commons License CC BY 4.0

The Hon Matthew Mason-Cox MLC
President
Legislative Council
Parliament House
SYDNEY NSW 2000

The Hon Jonathan O'Dea MP
Speaker
Legislative Assembly
Parliament House
SYDNEY NSW 2000

Dear Mr President and Mr Speaker,

Pursuant to section 6B(1)(f) of the Public Interest Disclosures Act 1994, I am providing you with an audit report titled *Public Interest Disclosures Act 1994 Audit Report: Summary of Public Interest Disclosure Audits of 6 Local Councils*.

I draw your attention to the provisions of 6B of the *Public Interest Disclosures Act 1994* and those of section 31AA of the *Ombudsman Act 1974* in relation to the tabling of this report and request that you make the report public forthwith.

Yours sincerely,



Paul Miller
NSW Ombudsman

21 November 2022

Contents

1	Executive Summary	6
1.1	Introduction	6
1.2	Key findings	6
1.3	Recommendations	7
1.4	Impact of the New PID Act 2022	9
2	Background	11
2.1	Relevance to the local government sector as a whole	12
3	Key findings	13
3.1	Reporting culture and PID awareness	13
3.1.2	Staff awareness of PIDs	13
3.1.3	PID awareness training and activities	14
3.1.4	Awareness training	14
3.1.5	Awareness activities	15
3.2	PID training for people with PID responsibilities	15
3.3	Access to nominated officers	16
3.4	Contacting nominated officers	17
3.5	Access to information about PIDs	18
3.6	Identification of PIDs	18
3.6.1	Information from investigating agencies	19
3.7	PID policies	19
3.8	Guidance to staff	20
3.9	PID responsibilities in role descriptions	20
4	Recommendations	21
4.1	Culture and PID awareness	21
4.1.1	Recommendation 1 – Conduct staff survey and gather data	21
4.1.2	Recommendation 2 – Develop a tailored program of training and awareness activities	22
4.2	PID training for people with PID responsibilities	23
4.2.1	Recommendation 3 – Develop a rolling training program for staff with PID responsibilities	23
4.2.2	Recommendation 4 - Increase the number of nominated disclosure officers; ensure there is at least one nominated disclosure officer in Human Resources or equivalent	24
4.3	Contacting nominated officers	25
4.3.1	Recommendation 5 - Have a range of reporting mechanisms and provide nominated officer contact details	25

4.4 Access to information about PIDs.....	25
4.4.1 Recommendation 6 – Consolidate PID information into PID policy.....	25
4.4.2 Recommendation 7 – Ensure PID policy is accessible.....	26
4.5 Identification of PIDs	26
4.6 PID policies	26
4.6.1 Recommendation 8 – Update PID policies.....	26
4.7 Guidance to staff.....	27
4.7.1 Recommendation 9 – Provide internal guidance documents.....	27
4.8 PID Responsibilities in role descriptions	27
4.8.1 Recommendation 10 – Include PID responsibilities in role descriptions	27
Appendix A. Glossary	28
Appendix B. Statutory context	29
Appendix C. About the audits	31
Appendix D. Audit criteria	33

1 Executive Summary

1.1 Introduction

The object of the *Public Interest Disclosures Act 1994* (PID Act 1994) is to encourage and facilitate reporting of serious wrongdoing, including corrupt conduct, maladministration, and serious and substantial waste. Our office has responsibility to oversight the PID Act 1994. In performing our statutory functions, we aim to:

- increase awareness of the procedures for making PIDs and the protections provided by the PID Act 1994
- improve the handling of disclosures, and the protection and support for people who make them
- improve identification, investigation and remedying of problems and deficiencies revealed by disclosures, and
- ensure an effective statutory framework is in place for the making and management of disclosures and for the protection and support of the people who make them.

One of the ways in which we achieve these aims is to audit and provide reports to Parliament on the way that public authorities exercise their functions under the PID Act 1994.

This report sets out the findings of audits we conducted on six local government councils under the PID Act 1994.

Please refer to Appendix C for the audit scope and approach.

1.2 Key findings

This report summarises our key findings from the audits of six local government councils to help paint a picture of the state of the local government sector, and more generally in relation to PID handling practices and the promotion of a positive reporting culture. This report discusses several interrelated risks we identified in relation to the following key areas:

- cultural barriers to reporting, including
 - staff awareness of PIDs
 - PID awareness and training activities
- training of people with PID responsibilities
- how easy it is for staff to access nominated officers (who can receive PIDs)
- how easy it is for staff to contact nominated officers
- whether staff have access to information about PIDs
- identification of PIDs
- location and content of PID policies
- providing guidance to staff about making PIDs
- whether people have PID responsibilities set out in their role descriptions

1.3 Recommendations

In auditing the policies and practices of individual councils in relation to each of these areas, we have identified a range of factors that, when taken together, increase the risk that PIDs will not be made and/or that PIDs that are made will not be appropriately identified and assessed as such. To address these risks, we have made 10 recommendations. The recommendations are not intended to address only legislative compliance, but also to assist agencies to enhance reporting culture and practice, in a way that prepares them for the implementation of the enhanced obligations in the *Public Interest Disclosure Act 2022* (NSW) (New PID Act 2022). The recommendations summarised here are discussed in full in part 4 of this report.

Recommendation 1 – Conduct a staff survey and gather data

We recommend that councils scope, plan and conduct a staff survey to assess the reporting culture in their council, including identifying levels of PID awareness and any barriers to reporting. In addition to the survey, councils should gather data to assess the effectiveness of their various training and awareness activities.

We also recommend that councils develop and implement an action plan to analyse and act on this data. Councils should use this data both to identify any barriers to reporting and to evaluate the effectiveness of their training and awareness activities. They should take targeted action to address any issues identified. In particular, the action plan should incorporate the development of a tailored program of training and awareness activities, as recommended below.

Recommendation 2 – Develop a tailored program of training and awareness activities

We recommend that councils plan and implement a rolling program of regular staff training and awareness activities to promote awareness of reporting wrongdoing and PIDs.

We recommend that in developing this program, councils draw upon the data gathered from the staff survey recommended in recommendation 1 and address the specific context of the council.

Recommendation 3 – Develop a rolling training program for staff with PID responsibilities

We recommend councils:

- develop a rolling training program to ensure that training on the current PID Act 1994 is provided to heads of agency, disclosure coordinators and nominated disclosure officers, human resources (HR) staff and others with PID responsibilities under the council's PID policy. All staff with PID responsibilities in the PID policy (including managers, in some cases) should be given training to enable them to effectively perform those responsibilities.
- provide for such training within three months of commencing the role, and for regular refresher training (at intervals of not more than three years) thereafter.

Recommendation 4 – Increase the number of nominated disclosure officers; ensure there is at least one nominated disclosure officer in Human Resources or equivalent

We recommend that councils review their PID policy (if necessary) to:

- provide for a sufficient numbers of nominated disclosure officers to ensure the accessibility of disclosure officers across council workplaces, and
- ensure there is at least one nominated disclosure officer in HR or equivalent.

Recommendation 5 – Have a range of accessible reporting mechanisms and provide nominated officer contact details

We recommend that councils:

- have a range of reporting mechanisms to facilitate reporting, taking into account:
 - that some staff may wish to report anonymously
 - that some staff may wish to decide which nominated officer to report to
 - that some staff may not have easy and regular access to the internet/email, and may have different literacy levels.

Even where alternative methods of reporting are available, councils should ensure that there is also an easily accessible list of staff able to receive PIDs. This list should contain their name, role title, email, and phone contact.

Recommendation 6 – Consolidate PID information into the PID policy

We recommend that councils consolidate PID information into the PID policy to make it easier for people to find. In particular, we recommend councils ensure that the following PID information is included in the council's PID policy:

- information about what a PID is, including the categories of conduct (i.e., types of wrongdoing)
- how to report a PID
- agencies procedures for dealing with a PID
- protections available for reporters
- how to make an external report, including to an external investigating authority.

Recommendation 7 – Ensure the PID policy is accessible

We recommend that the PID Policy (or a link to it) is available and accessible to all staff, by:

- providing it both on the intranet and on the public internet page, in a location that is easy to find
- providing it in an accessible format, noting differences in literacy levels in different parts of a council
- ensuring that staff with limited access to computers at worksites can access PID information in the PID policy via alternative means in addition to the councils' public internet page
- ensure each commencing staff member is provided with a copy of the PID policy or shown where they can access it.

Recommendation 8 – Update PID policies

We recommend councils review and amend their PID policies to address the other recommendations made in this report.

We also recommend that council ensure that their PID policies are reviewed periodically.

Recommendation 9 – Provide internal guidance documents

We recommend that councils develop and implement internal guidance documents and templates for staff with PID responsibilities around the assessing and handling of PIDs.

Recommendation 10 – Include PID responsibilities in role descriptions

We recommend that all staff with PID responsibilities, including managers, have those responsibilities clearly set out in their role description.

PID policies should also be amended to include the role of managers in the PID reporting process.

1.4 Impact of the New PID Act 2022

The New PID Act 2022 establishes a new framework for protecting public officials who make PIDs, and for making and dealing with PIDs in New South Wales. On commencement, it will replace the PID Act 1994.

The New PID Act 2022 enhances the obligations on agencies in several respects. For example, the New PID Act 2022:

- expands the categories of people who can receive PIDs to include the manager of the person making the disclosure
- expands the definition of ‘disclosure officer’ to include the most senior ongoing employee at each worksite permanently maintained by the agency
- requires the PID policy to be prominently published on the agency’s website and intranet
- requires that certain people with PID responsibilities receive training in relation to their responsibilities under the Act and the agency’s PID policy. The draft regulation sets out the proposed timeframe for this training – within three months of commencing the role, with refresher training every three years.

The New PID Act 2022 is not yet in force, and councils in this audit were not assessed on their compliance with it. Until the New PID Act 2022 comes into force, the existing PID Act 1994 continues to apply. However, in making the recommendations in Part 4, we were mindful that councils will be implementing them simultaneously while also preparing for the requirements of the New PID Act 2022. We have therefore sought to ensure that the recommendations we have made are consistent with the new legislative requirements, to reduce the burden on councils and to assist them in their preparations for the new Act.

2 Background

Agencies (and heads of agencies) have a range of obligations under the PID Act 1994. They are required, for example, to ensure their agency has a PID policy, to ensure that staff are aware of the contents of the policy, and to have at least one officer designated to receive PIDs. While the NSW Ombudsman guidelines provide some further advice on good practice, agencies have a discretion about how they meet these obligations. During the six audits, we noticed that no two councils took the same approach to fulfilling their legislative obligations. The audits aimed to assess both whether the audited councils comply with their legal obligations, and whether the way in which they do so supports a strong reporting culture and practice.

Under the PID Act 1994, every public authority in NSW must provide the NSW Ombudsman with a six-monthly PID report on the number of PIDs they receive, the type of wrongdoing reported and the awareness activities they have undertaken in the reporting period (see Appendix B).

Our reporting data indicates that local councils are more likely than universities, local health districts and state government agencies of a similar size to report to us that they have not received any PIDs. In the six reporting periods covering the three calendar years of 2018 to 2020, 85 (66%) of the 128 councils in NSW reported to us that they had not received any PIDs. 52 of those councils employ more than 150 staff.

There are several reasons why a public authority may report to us that they are receiving no PIDs. While it may be that the public authority has received no PIDs to report and that no relevant public officials has had reason to make a PID, it may also be that the 'nil' reporting could be a result of:

- a failure to identify disclosures as PIDs
- a failure to report disclosures that have been identified as PIDs
- other barriers, including behavioural or cultural barriers, that impede public officials making PIDs (where warranted).

We conducted audits on six of those councils that had reported to us that they had received no PIDs over the three year period 2018 - 2020. We sought to identify whether the above factors could be relevant (see also appendix C). Detailed individual audit reports have been provided to each of the six councils. This report sets out a summary of our findings from across the six audited councils and draws out key themes of relevance to the broader local government sector.

As a result of the six audits, we found that all the councils could make improvements to their reporting culture and PID practices. Our audits did not identify the specific cause of the 'nil' reports within individual councils. We did, however, identify various factors that increase the risk of PIDs being made but not reported or identified, and/or the risk of PIDs not being made due to barriers to reporting.

In turn, our recommendations are not addressed solely at legislative compliance, but also at enhancing reporting culture and practice, while also preparing agencies for the implementation of their enhanced obligations in the New PID Act 2022. Accordingly, just because we have made recommendations in relation to a council's practice does not mean that they have failed to comply with their legal obligations as set out in the PID Act 1994.

2.1 Relevance to the local government sector as a whole

Local councils and other agencies are encouraged to assess their own policies and practices against our findings and recommendations. This will allow agencies to identify any relevant improvements to their reporting culture, PID identification processes and PID reporting practices, ahead of the implementation of the New PID Act 2022.

Table 1. Number of councils that have reported receiving a PID between 2018 -2020, by location classification

Location	Yes (%)	No (%)
Metropolitan	36% (9)	64% (16)
Regional/Rural	30% (28)	70% (66)
Metro-fringe	67% (6)	33% (3)
Total	34% (43)	66% (85)

Table 2. Number of councils that reported receiving a PID between 2018-2020, by staff size

Staff Size	All Councils
1000+	67% (10)
150 – 999+	39% (29)
0-149	11% (4)
Total	34% (43)

Table 3. Proportion of councils that reported conducting PID training between 2018-2020

Awareness activities	6 Councils Audited	All councils
Induction training	83% (5)	70% (90)
Any form of training	83% (5)	78% (100)
All staff communications (emails, newsletters)	50% (3)	63% (81)

Table 4. Proportion of councils that reported having information on PIDs on their intranet or website

PID policy	6 Councils Audited	All councils
Intranet	100% (6)	73% (94)
Internet/Website	100% (6)	55% (71)

3 Key findings

Legend

Each box in this section provides an overview of the findings made in relation to the six audited councils. Each icon refers to one of the six councils, indicating where:

-  there was generally good practice
-  there was one or more issues for improvement
-  there were inadequate or poor practices
-  we were unable to make a finding

3.1 Reporting culture and PID awareness

3.1.1 Cultural barriers to reporting

Findings from audited councils:

-    There may be cultural barriers to reporting wrongdoing.
-   

The willingness of public servants and employees at all levels to report serious wrongdoing is essential to maintaining the integrity of the public sector. In all six audited councils, however, we found that there may be cultural barriers to reporting. This was the case even in councils that had recently taken action to improve reporting culture, and where interviewees agreed that culture had improved as a result of that action.

Some interviewees told us that particular groups of staff – for example, outdoor staff and long-serving staff in councils who had previously experienced a poor reporting culture – are less likely to report wrongdoing. We also heard reports of a lack of trust with ‘head office’, an ‘us vs them’ attitude, and a culture of not ‘dobbing in a mate’. This may be indicative of barriers to reporting.

Councils need to have a clear understanding of the reporting culture amongst their staff. However, most audited councils had limited awareness of the existence and extent of any barriers to reporting and/or of the effectiveness of their training and awareness activities. This in turn means that they are unable to identify whether their ‘nil PID return’ is due to barriers to reporting, lack of awareness or other factors.

3.1.2 Staff awareness of PIDs

Findings from audited councils:

-  Staff have a general awareness of PIDs.
-    Staff have low awareness of PIDs.
-   Could not form a view on whether staff are aware of PIDs.

The General Manager has a responsibility to ensure that council staff are aware of the contents of the PID policy and the protections available to people making a PID.¹ Lack of staff awareness of the PID policy and those protections reduces the likelihood that people will make PIDs, making it less likely that people will bring serious wrongdoing to the attention of those with the responsibility and capacity to address it. It is therefore of concern that we found limited evidence of staff awareness of PIDs across most of the audited councils.

These findings were linked to the training and awareness activities conducted within councils. These are discussed further below.

3.1.3 PID awareness training and activities

Findings from audited councils:

- 

 Council provided training and/or conducted awareness activities, although the type, depth and frequency of activities varied.
-  Council provided only limited training and and some awareness activities during the audit coverage period.
-  Council did not provide any training or conduct any awareness activities during the audit coverage period, in part because of the COVID pandemic.

The PID Act 1994 requires staff to be made aware of certain information in relation to how to make a PID, but does not specify how this should be done. All but one council conducted at least some training and awareness activities, however in most cases, we were not able to be satisfied that staff were aware of PIDs. This suggests that most audited councils conducted insufficient or ineffective training and awareness activities. Accordingly, we have made a recommendation that councils should evaluate the effectiveness of their training and awareness activities to ensure they meet their awareness obligations under the PID Act 1994.

The particular training and awareness activities conducted by councils in the audit coverage period are discussed below. We acknowledge that following the audit coverage period, several councils arranged further training and undertook additional awareness activities. Two of the councils where PID awareness during the audit window was found to be low have since increased their awareness activities, although it is too soon to evaluate the effectiveness of these activities.

We also acknowledge that, at the beginning of the Covid-19 pandemic, our office paused its external training program. This means that for part of 2020 – that is, for part of the audit period – councils were unable to access NSW Ombudsman training. Some councils did seek, and were unable to access, training from our office during that period. As discussed further below, some councils were of the view that they would benefit from further training and guidance from the NSW Ombudsman's office.

1. Section 6E, PID Act 1994.

3.1.4 Awareness training

It is important to distinguish between the training provided to those with PID responsibilities (see finding 4.2 below) and training provided to general staff to ensure they are aware of how to make PIDs and the protections available ('awareness training').

Of the audited councils, only one provided comprehensive awareness training and had systems in place to ensure that staff undertake this training both upon starting employment and regularly thereafter. In that council, training on PIDs was provided through induction, e-learning Code of Conduct training and regular internal PID training. Regular refresher training was also provided.

As highlighted above, other councils provided either no training, or training that was limited and unlikely to give staff an adequate understanding of PIDs. We found that some training was limited in terms of content, with PIDs being briefly covered as a topic in a wider training program. Training was also limited in terms of frequency – in some cases, training on PIDs was only included as part of induction and/or code of conduct training at the beginning of a staff member's employment, with no refresher training being provided thereafter.

Even in councils where more comprehensive training – for example NSW Ombudsman training – was provided, overall levels of PID awareness was impacted by the lack of regular refresher training, or by the absence of a system to ensure that staff receive training shortly after commencing employment.

3.1.5 Awareness activities

We found that council practice in conducting PID awareness activities varied widely.

One council conducted no awareness activities during the audit period. Three councils conducted some awareness activities, but these were sometimes limited in terms of depth or reach. Two councils conducted multiple activities.

Examples of activities conducted by councils included

- email messages to staff
- messages in staff newsletters, bulletin boards and payslips
- requiring staff to undertake that they have read the PID policy at regular intervals
- policy briefing from senior managers
- posters
- brochure that details how to report wrongdoing.

Even in councils where a range of activities had been conducted, we found that that these occurred irregularly or infrequently. Further, although interviewees in several councils identified that there were staff members with literacy challenges, no council provided awareness material in an inclusive, accessible format (for example, visual or audio). Similarly, many activities were delivered electronically. As discussed further below, some outdoor staff have only limited access to computers at work.

We acknowledge that our office does not provide material in alternative formats. As we prepare training and guidance material to prepare for the implementation of the New PID Act 2022, we will consider how best to ensure that material is made available in an inclusive, accessible way.

3.2 PID training for people with PID responsibilities

Findings from audited councils:



No councils provided sufficient training on assessing and handling PIDs.

Four councils had nominated officers who had never received training on their PID responsibilities. Some of these councils had previously arranged training for their nominated officers from the NSW Ombudsman or external providers, but there is no evidence of a system to ensure that individuals that commenced in those positions after that training was provided were also trained.

One possible reason for a 'nil' PID report is that staff have made PIDs, but they have not been identified as such. It is critical that staff with PID responsibilities – including the general manager, disclosure coordinators and nominated officers – are trained to properly fulfil their functions. Without this training, it is unlikely that staff will be able to identify and handle PIDs appropriately.

It is therefore of particular concern that we found that no audited council had provided sufficient training on assessing and handling PIDs to all staff with PID responsibilities.² Further, none of the councils had a system to ensure that staff with PID responsibilities were trained within three months of commencing the role and that they receive regular refresher training.

In addition, interviewees across the audited councils acknowledged that staff may first seek to report wrongdoing to Human Resources (HR) or to their managers. Managers and supervisors have a key role in promoting a culture of reporting and identifying possible PIDs. While some council PID policies identify the role of managers in PID reporting, there was no evidence from any council that HR or managers as a group have been provided with training that would enable them to identify potential PIDs and support staff to raise the issues through the appropriate channels.

3.3 Access to nominated officers

Findings from audited councils:



All or most staff have easy access to a nominated officer.

It was difficult for some staff to access a nominated officer during the audit coverage period.

2. After the audit window, but prior to the audit, two councils had identified that some of their staff with PID responsibilities had not received training and had commenced organising training for these individuals. As a result of the audit, one council identified that one of their nominated officers was not trained and committed to training this individual.

The PID Act 1994 requires that in order to be protected as a PID, a disclosure must be made to a person nominated in the agency's policy to receive PIDs.³ The General Manager is responsible for ensuring that the PID policy designates at least one officer of the public authority (who may be the principal officer) as being responsible for receiving public interest disclosures on behalf of the authority. Beyond this, the PID Act 1994 does not currently specify the requisite number of nominated officers or where they should be located.

However, easy access to a nominated officer can increase the likelihood that staff will feel comfortable making PIDs. Staff are more likely to report incidents to people that they know, and/or who work at their local worksite. We also heard evidence to suggest that some staff are more likely to report to HR. Having nominated officers at their worksite and in HR may make it easier for staff to make PIDs in person to the appropriate people. This is particularly the case for staff who do not have regular computer access, and therefore are less able to make reports electronically (e.g., via email).

Councils provide a variety of services involving staff working at a range of worksites including depots, recreational centres, animal control facilities, and childcare centres. Across the councils audited, we found a wide variation in the number of staff able to receive PIDs and the number of worksites with a nominated officer. In one council, nominated officers were spread across major worksites, with all staff at the level of divisional manager and above being nominated officers. However, in most of the other councils, numbers of nominated officers were lower, and they were centralised in the main administrative building (and sometimes in the depot). In those councils, staff working at other worksites did not have easy physical access to a nominated officer. We do not consider that regular visits by nominated officers to other worksites is sufficient to address this issue.

3.4 Contacting nominated officers

Findings from audited councils:



It is easy for reporters to directly contact nominated officers.



It is difficult for reporters to directly contact nominated officers.

For an internal report of wrongdoing to be considered a PID, it must be made to a nominated officer in the organisation or the principal officer. Providing an easily accessible contact list including names, roles, email, and telephone contact details may make it easier for staff to make PIDs. It is therefore important that staff have easy access to these contact details.

Of the councils audited, only two had a full list available to staff that provided names, emails, and phone details for nominated officers.

Some councils provided alternative ways to contact nominated officers. We commend councils for attempting to facilitate reporting but note that there were some issues with over-reliance on these alternative reporting mechanisms. This was particularly problematic where contact details were not also available for reporters to contact specific nominated officers.

3. Section 8, PID Act 1994

For example, one council provided a single email address to contact all nominated officers. However, the use of a single, generic email address means that staff making a report are unable to tell who will receive the disclosure. This might discourage disclosures that concern one of the disclosure officers or where there are other concerns about all nominated officers seeing the report. It is also unclear from the council's policy how staff might contact the disclosure officers who do not have access to the single email address. No contact details are provided for individual disclosure officers.

Other councils have provided an online reporting tool on their intranet and website for staff to make internal reports of wrongdoing; these reports are then sent on to a nominated officer. These reporting tools provide an accessible avenue for staff to report wrongdoing regardless of their worksite and can be a valuable tool. However, while the online reporting tool might make it easier for people to make anonymous PIDs, it does not address the fact that staff are not able to tell who will receive their PIDs, particularly where no contact details are provided for other nominated officers.

While providing a single email address or online reporting tool may facilitate reporting, it should not be the only mechanism for people to contact nominated officers.

3.5 Access to information about PIDs

Findings from audited councils:

-  It is relatively easy for staff to get information on PIDs.
-  It is difficult for some staff to get information about PIDs.

To facilitate reporting, it is important that staff can easily locate and access information about the process for making PIDs and the protections that apply. In some councils, access to such information was relatively easy; in others it was more difficult.

Staff in all councils were able to access their councils' PID policy on their intranet. Some councils also provided extra PID information on their intranet, including guidelines, factsheets and general information on the PID process.

All but one council also had their PID policy available on their website, but in most cases the policy was difficult to locate.

While most staff across audited councils have easy and regular access to the intranet, there are some staff – particularly outdoor staff – who do not have regular access to an office computer. This may make it challenging for them to access PID information on the intranet. These staff would be able to access publicly available PID information on the council's website using their personal electronic devices. However as noted above, PID policies tended to be difficult to locate on the external council website.

In addition, there was evidence in some councils that some staff have literacy challenges and require help from their managers or colleagues to read documents. No council provided visual or audio resources that make PID information accessible for staff with literacy challenges; these staff are likely to rely on getting information from others. In practice, the need to seek PID information from others may alert people to the possibility that they are considering making a PID and compromise the confidentiality of potential reporters.

3.6 Identification of PIDs

Findings from audited councils:



Could not form a view on whether council is failing to identify PIDs.

For most councils, due to contradictory evidence, we could not form a definitive view on whether PIDs were being made but not identified.

While some interviewees considered it was possible that PIDs were being made but not identified, other interviewees believed it was unlikely. However, we did not find the latter view persuasive, in light of the limitations discussed above about the training provided to those with PID responsibilities, managers and HR staff. This lack of training may result in misunderstandings about the wrongdoing covered by the PID Act 1994 and the processes for making a PID, which may lead to PIDs being unidentified.

Two of the audited councils have taken proactive steps to reduce the risk that PIDs would not be identified. These steps included providing training to all staff, in-depth training for nominated officers, and conducting regular quality assurance reviews of cases to determine whether they might be PIDs (for example, between disclosures coordinator, the manager of HR and the head of governance). We commend these councils for identifying, and seeking to address, this risk.

3.6.1 Information from investigating agencies

We made enquiries with Office of Local Government and Independent Commission Against Corruption (ICAC). The information provided to us did not impact any of the findings we made in relation to the individual councils as a result of the audits.

We note that the NSW Ombudsman did not receive any PIDs about any of the audited councils during the audit coverage period.

3.7 PID policies

Findings from audited councils:



Council has a PID policy that aligns with good practice.

All audited councils had modelled their PID policy on the NSW Ombudsman Model Internal Reporting Policy. In some cases, councils had adapted the policy slightly, to omit contact details of nominated disclosure officers or to omit the role of managers and supervisors. While we encourage agencies to adapt the model policy to take into account their particular circumstances, we note the important role of managers in ensuring that PIDs are identified and assessed.

Broadly the PID policies in all audited councils aligned with good practice. However, despite this, the audits identified several weaknesses in current PID processes and practices. This suggests that having a PID policy that aligns with good practice is insufficient, on its own, to ensure a robust reporting system and/or culture in an agency.

We also note that while the model policy is a useful resource, customising the policy to suit agency-specific contexts could better support a good reporting culture. For example, these audits have identified several potential inclusions to councils' policy that might support stronger reporting cultures. The findings of these audits will also feed into our development of a new model policy for the New PID Act 2022.

We found inconsistent practices across councils with regard to reviewing and updating policies. Some councils ensure that their PID policy is reviewed every three years; for other councils it is five years. Our model policy notes that the policy should be reviewed 'periodically'.

3.8 Guidance to staff

Findings from audited councils:



The council provides written guidance to staff on assessing and handling PIDs.



The council does not provide written guidance to staff on accessing and handling PIDs.

An agency's provision of PID guidance, templates and checklists can assist their staff to properly identify, assess and handle reports of wrongdoing.

Only one of the six councils audited provided easy access to comprehensive guidance as well as several templates and forms to use during the PID process. This included access to NSW Ombudsman guidance, templates and forms on handling and assessing PIDs.

Some interviewees reported that they would benefit from further guidance on assessing PIDs, including from our office. Interviewees particularly requested guidance about assessing whether an internal report meets the thresholds under the PID Act 1994.

3.9 PID responsibilities in role descriptions

Findings from audited councils:



Relevant staff may not have their PID responsibilities included in their role descriptions.



Not all relevant staff have their PID responsibilities included in their role descriptions.



The PID Act 1994 does not require the role descriptions of relevant staff to include their PID responsibilities. However, we consider that doing so might help staff be aware of their responsibilities and be able to access regular training to enable them to perform these responsibilities.

None of the councils included the PID responsibilities in the role description for all staff with PID responsibilities.⁴

Half of the audited councils did not have any staff with their PID responsibilities in their role description.

For the other three councils, only the Disclosure Coordinator (and in one instance, one other staff member) had PID responsibilities included in their role description.

4. For some councils, we were not provided with role descriptions for General Managers or nominated officers. Where these were provided, the descriptions did not detail their PID responsibilities.

4 Recommendations

Through these audits, we have identified a range of factors that, when taken together, increase the risk that PIDs will not be made due to cultural or other barriers to reporting and/or that PIDs that are made are not reported or identified. The recommendations below are aimed at addressing these risks. As such, the recommendations are not addressed solely at compliance, but also at enhancing reporting culture and practice, in a way that also prepares agencies for the implementation of the enhanced obligations in the New PID Act 2022.

In drafting the recommendations below, we have drawn on legislation, guidelines, policy and examples of good practice (some of which were identified in the course of these audits). We have identified a range of measures that all local councils and agencies – including but not limited to the audited councils – can put in place to identify and address issues that might contribute to no PIDs being made, identified or reported.

Each audited council has received an individual report of its audit findings, including an assessment of the extent to which further action is needed to bring their practices in line with the recommendations below. It is important to recognise that some audited councils are already consistent, or partially consistent with some of the recommendations below.

While other councils and NSW public sector agencies are not formally required to implement these recommendations, we encourage them to consider doing so. The recommendations reflect good practice and will also assist agencies in preparing to implement the New PID Act 2022.

4.1 Culture and PID awareness

There are two stages to our recommendations relating to reporting culture and PID awareness. The first stage recommends that councils seek to better understand the reporting culture and level of PID awareness in their council, and the effectiveness of PID awareness training and activities they have conducted to date. The second stage is to plan and implement a program of effective PID training and awareness activities.

4.1.1 Recommendation 1 – Conduct staff survey and gather data

We recommend councils scope, plan and conduct a staff survey to assess the reporting culture in their council, including identifying levels of PID awareness and any barriers to reporting.

One of the stated objects of the New PID Act 2022 is to ‘promote a culture in which public interest disclosures are encouraged’.

Councils may wish to model this survey on the questions related to reporting wrongdoing in the annual People Matters Employment Survey (PMES) for NSW Government public servants.

Some of the questions that councils may wish to use from the PMES, include:

- In the last 12 months, have been aware of any misconduct in you organisation?
- Have you reported any misconduct you were aware of in the last 12 months?
- Please tell us why you didn’t report the misconduct you were aware of?

Although these questions do not specifically mention PIDs, they can nonetheless assist councils to identify whether staff are comfortable reporting wrongdoing. It would also allow councils to benchmark their results annually against those of other public sector agencies.

Councils should ensure that the survey design provides data about whether particular groups within the council (for example, long-serving staff and/or outdoor staff) have different reporting cultures and face different barriers to reporting.

In addition to the survey, councils should gather data to identify the effectiveness of their various training and awareness activities. Councils may seek this information by, for example:

- monitoring their own data, number of PIDs and other staff complaints
- requesting feedback following training
- seeking informal feedback from staff about which activities have been effective
- seeking anecdotal data from managers
- discussing and seeking feedback at staff meetings.

We also recommend that councils commit to developing and implementing a plan to analyse this data, together with the results of the survey, to both identify any barriers to reporting and to evaluate the effectiveness of their training and awareness activities and to take targeted action to address issues identified. In particular, the action plan should incorporate the development of a tailored program of training and awareness activities, as recommended below.

4.1.2 Recommendation 2 – Develop a tailored program of training and awareness activities

We recommend that councils:

- plan and implement a rolling program of regular staff awareness activities to promote awareness of reporting wrongdoing and PIDs. Activities might include:
 - PID awareness training on commencement of employment and regular refreshers thereafter
 - regular all-staff emails
 - messages in a variety of formats – e.g. newsletters, payslips
 - requiring staff to confirm on commencement of employment and annually thereafter that they have read and understood the PID policy
 - policy briefings
 - posters and brochures
- in developing this plan, draw on data gathered in response to recommendation 1 and ensure that key messages reach all groups of employees by employing a range of different training and awareness mechanisms
- ensure that the format and approach of training and awareness activities are inclusive and appropriate noting possible different reporting cultures, computer use/access and literacy levels in different parts of council
- ensure that PID training and/or awareness activities for general staff covers the key PID information (see glossary).

The New PID Act 2022 requires the head of the agency to ensure that staff are aware of PIDs and the agency's PID policy.

Our office is developing a training plan to support agencies as they implement the New PID Act 2022, including PID awareness training. We recommend that councils sign up to our PID newsletter so that we can inform them when further training and advice becomes available.

4.2 PID training for people with PID responsibilities

4.2.1 Recommendation 3 – Develop a rolling training program for staff with PID responsibilities

Recommendation 3 – develop a rolling training program for staff with PID responsibilities

We recommend councils:

- develop a rolling training program to ensure that training on the current PID Act 1994 is provided to the head of agency, disclosure coordinators and nominated disclosure officers, HR staff and others with PID responsibilities under the council's PID policy. All staff with PID responsibilities in the PID policy (including managers, in some cases) should be given training to enable them to effectively perform those responsibilities
- provide for such training within three months of commencing the role, and for regular refresher training (at intervals of not more than three years) thereafter
- ensure that training to HR (or equivalent) staff identifies how to appropriately identify and triage complaints through other channels as possible PIDs. This training should be provided even where HR staff do not have specific responsibilities under the PID policy.

The New PID Act 2022 requires agencies to ensure that the head of agency, disclosure officers and managers receive training in relation to their responsibilities under the Act and the agency's PID policy. The draft regulation sets out the proposed timeframes for this training – within three months of commencing the role, with refresher training every three years. We consider this to be a good practice to adopt, even before the commencement of the New PID Act 2022. Putting these measures in place now will also assist agencies with the implementation of the New PID Act 2022.

As noted above, the New PID Act 2022 is not yet in force, and councils were not assessed on their compliance with it. Until the New PID Act 2022 comes into force, the PID Act 1994 continues to apply. This recommendation is therefore targeted at ensuring that staff with PID responsibilities are trained in their role under the current PID Act 1994. However, addressing this recommendation will prepare councils for implementing the New PID Act 2022, even where the content of the training needs to be adjusted to reflect the new legal framework.

We provide regular PID Management training, aimed at anyone with PID responsibilities under the current Act. Staff at several audited councils have already attended this training. This training is free, and open to all NSW public officials.

We note that reporters are likely to report to managers as a first port of call, and that under the New PID Act 2022, managers can receive PIDs. We encourage councils to work towards ensuring that managers have sufficient awareness of PID processes to be able to perform this role, even where they do not have current responsibilities under the PID policy. However, we acknowledge that NSW Ombudsman training and resources are not yet available to support councils to train managers in relation to their new role under the New PID Act 2022, and we appreciate that this is a far larger group of people within each council than has previously been required to receive training. We are therefore not making a formal recommendation in relation to the training of managers at this stage, except insofar as to recommend that managers receive training on any role that they have under the council's PID policy.

The New PID Act 2022 provides that the following people can receive PIDs:

- head of agency
- another disclosure officer for the agency
- the manager of the person making the disclosure.

The definition of 'disclosure officer' includes the most senior ongoing employee at each worksite permanently maintained by the agency.

The New PID Act 2022 does not require HR staff to be nominated as disclosure officers. However, as noted above, research suggests that staff are likely to make complaints to managers or HR (or equivalent) as a first port of call.

4.2.2 Recommendation 4 - Increase the number of nominated disclosure officers; ensure there is at least one nominated disclosure officer in Human Resources or equivalent

Recommendation 4 – increasing numbers of disclosure officers

We recommend that councils review their PID policy (if necessary) to provide for a sufficient numbers of nominated disclosure officers to ensure the accessibility of disclosure officers across council workplaces and ensure there is at least one nominated disclosure officer in HR or equivalent.

Although all managers will be able to receive PIDs on commencement of the New PID Act 2022, we recognise that, until new guidelines and training are available, it may be difficult for councils to make provision for all managers to receive PIDs. Therefore, although we would encourage councils to work towards their PID policy including all managers as possible recipients of PIDs, we are not making a formal recommendation that they do so at this stage.

Likewise, we recognise that the requirement to have a nominated officer in each permanent worksite is a big change for some councils. Therefore, although we are recommending increasing the number of nominated disclosure officers to help councils prepare for implementation, we are not making a formal recommendation for councils to ensure that they have a nominated officer at each permanent worksite.

4.3 Contacting nominated officers

4.3.1 Recommendation 5 - Have a range of reporting mechanisms and provide nominated officer contact details

We recommend that councils:

- have a range of reporting mechanisms to facilitate reporting, taking into account:
 - that some staff may wish to report anonymously
 - that some staff may wish to decide which nominated officer to report to
 - that some staff may not have easy and regular access to the internet/email, and may have different literacy levels.

Even where alternative methods of reporting are available, councils should ensure that there is also an easily accessible list of staff able to receive PIDs. This list should contain their name, role title, email, and phone contact.

4.4 Access to information about PIDs

4.4.1 Recommendation 6 – Consolidate PID information into PID policy

We recommend that councils consolidate PID information into the PID policy to make it easier for people to find. In particular, we recommend councils ensure that the following PID information is included in the council's PID policy:

- information about what a PID is, including the categories of conduct (i.e., types of wrongdoing)
- how to report a PID
- agencies procedures for dealing with a PID
- protections available for reporters
- how to make an external report, including to an external investigating authority.

The New PID Act 2022 provides:

- agencies must have a PID policy, and the policy must specify the agency's procedures for dealing with PIDs, including information about protections available
- the PID policy must be prominently published on the agency's website and intranet
- public officials must be provided with a copy of the PID policy or shown where to find it when making a disclosure.

4.4.2 Recommendation 7 – Ensure PID policy is accessible

Councils should ensure this policy (or a link to it) is available and accessible to all staff, through:

- providing it on the intranet and on the public internet page, in a location that is easy to find
- providing it in an accessible format, noting differences in literacy levels amongst staff
- ensuring that staff with limited access to computers at worksites can access PID information in the PID policy via alternative means in addition to the councils' public internet page
- ensure each commencing staff member is provided with a copy of the PID policy or shown where they can access it.

4.5 Identification of PIDs

The identification of PIDs can sometimes be a complex process. While we commend the councils which developed quality assurance processes about PID identification, these will only be effective when those involved have received the necessary training.

As noted above, there are a range of reasons why PIDs may not have been identified in the PID audit coverage period. Although we have been unable to reach a finding about whether any of these occurred in any particular council, we have identified common themes from interviews that are consistent with the other findings as a result these audits, particularly those relating to awareness and training. By implementing the other recommendations from this audit, councils can minimise the risk of PIDs not being identified.

4.6 PID policies

4.6.1 Recommendation 8 – Update PID policies

We recommend councils review and amend their PID policies to address the other recommendations made in this report. In particular, policies should:

- increase the number of nominated disclosure officers
- contain the contact details of nominated officers (or contain a link to those details)
- explain that disclosures made through other channels – for example, as grievances – might also meet PID thresholds, and set out the process for identifying and dealing with such disclosures
- set out the role of managers, supervisors and HR staff in the PID reporting process. Where these people are not nominated officers, the policy should explain their role in supporting the reporter to make the disclosure to a nominated disclosure officer.

We also recommend councils ensure that their PID policy is reviewed periodically.

Although all councils had a PID policy that aligns broadly with good practice, some changes are recommended to address the other audit findings.

4.7 Guidance to staff

4.7.1 Recommendation 9 – Provide internal guidance documents

We recommend that agencies develop and implement internal guidance documents and templates for staff with PID responsibilities around the assessing and handling of PIDs. This should include:

- an internal form for reporters to assist them to make the disclosure (note it should not be compulsory for reporters to use this form; disclosures can be made in other ways)
- guidance for recipients of reports on assessing disclosures against PID thresholds
- a template for the initial assessment of the internal report. This template should include, or contain links to, guidance for assessing the disclosure
- acknowledgement letter
- a template letter to the reporter explaining the action that is/will be taken, or why no action will be taken (with reasons)
- checklist for the recipient of the internal PID
- a risk assessment template, with guidance.

We note that guidance on assessing and handling PIDs is available on our website.

We also recommend that guidance for staff (including managers and HR staff) who receive other types of reports and complaints – e.g. grievances – should highlight that such reports might also be PIDs. Any such guidance should direct staff to resources and guidance to assist them to identify whether these reports might be PIDs and to handle them appropriately.

4.8 PID Responsibilities in role descriptions

4.8.1 Recommendation 10 – Include PID responsibilities in role descriptions

Recommendation 10 – include PID responsibilities in role descriptions

We recommend that all staff with PID responsibilities, including managers, have those responsibilities in their role description.

We have recommended above that PID policies be amended to include the role of managers in the PID reporting process.

Where managers are not nominated officers, their role description should explain their role in ensuring that a disclosure is made to a someone able to receive PIDs.

We note that on commencement of the New PID Act 2022, disclosures will be able to be made directly to manager.

Appendix A. Glossary

Term	Definition
Audit coverage period	The period reviewed in the audit, being the three calendar years of 2018-2020 inclusive.
Disclosure Coordinator	The Disclosure Coordinator is the staff member responsible for receiving, assessing and managing PIDs, and is the primary point of contact in the authority for the reporter – NSW Ombudsman guidance ‘E2 Roles and responsibilities’ .
HR	Human Resources or equivalent.
ICAC	Independent Commission Against Corruption.
Internal Reporting Policy (i.e., PID policy)	Under section 6D of the PID Act 1994, public authorities are required to have a policy that provides for its procedures for receiving, assessing, and dealing with PIDs.
Nominated officer or disclosure officer	Nominated officers are designated staff members within the internal PID reporting system who (in addition to the Disclosure Coordinator) can provide advice about the system and internal reporting policy, receive internal reports of wrongdoing and assist staff to make reports – NSW Ombudsman guidance ‘E2 Roles and responsibilities’ .
OLG	Office of Local Government.
Outdoor staff	Staff who typically do not work in an office setting.
PID (or public interest disclosure)	A disclosure of suspected wrongdoing that meets the requirements of a ‘public interest disclosure’ under the PID Act 1994 (or once commenced, the New PID Act 2022).
PID Act 1994	<i>Public Interest Disclosures Act 1994 (NSW)</i> .
PID awareness (key PID information)	This term is used to mean awareness of the following key information: • what is a PID, including the categories of conduct (i.e., types of wrongdoing) • how to report a PID • protections available for reporters • how to make a report to an external investigating authority See NSW Ombudsman’s guidance for more information – ‘A3 Awareness and training’.
PID regulation	<i>Public Interest Disclosures Regulation 2011 (NSW)</i> .
New PID Act 2022	<i>Public Interest Disclosure Act 2022 (NSW)</i> .
Principal officer	The head of the public authority (e.g., General Manager) – s 4 of the PID Act 1994.
6-monthly PID reports	Clause 4(2) of the <i>Public Interest Disclosures Regulation 2011</i> details the following data that public authorities must report every 6 months to the NSW Ombudsman: • number of PIDs received in the period • type of wrongdoing reported • how many public officials raised PIDs • PID awareness activities undertaken in the period.

Appendix B. Statutory context

B.1 Public Interest Disclosures Act (NSW) 1994

The PID Act 1994 encourages public officials to report serious wrongdoing by providing them with certain legal protections if they do so.

The object of the PID Act 1994 is to encourage and facilitate the disclosure, in the public interest, of:

- corrupt conduct
- maladministration
- serious and substantial waste
- government information contraventions and
- local government pecuniary interest contraventions.

PIDs may be made to an authority concerned – being the authority the official works for or otherwise belongs to, or the authority whose conduct is the subject of the disclosure. However, a disclosure will only meet the criteria of being a PID if made to a staff member authorised to receive PIDs.

Reporters can also make PIDs to the relevant investigating authority such as the NSW Ombudsman and the ICAC.

In certain limited circumstances, the PID Act 1994 recognises PIDs made to third parties – journalists and members of Parliament.

B.2 Public Interest Disclosures Act (NSW) 2022

The New PID Act 2022 establishes a new framework for protecting public officials who make public interest disclosures, and for making and dealing with PIDs in New South Wales. On commencement, it will replace the PID Act 1994.

As outlined in the New PID Act 2022 explanatory note⁵, the Act:

- defines the categories of public interest disclosure
- specifies conditions under which a disclosure is a voluntary public interest disclosure
- enables a public official to make a voluntary public interest disclosure to an agency whether or not the agency has jurisdiction to investigate it
- makes it an offence to take detrimental action against a person based on the suspicion, belief or awareness that a person has made a public interest disclosure
- protects people who make public interest disclosures from detriment and liability in relation to making the disclosures
- requires agencies to adopt policies specifying their procedures for dealing with voluntary public interest disclosures
- requires agencies to carry out training in relation to the public interest disclosure scheme
- specifies how agencies should deal with voluntary public interest disclosures and respond to findings of serious wrongdoing or other misconduct, and

5. [Public Interest Disclosures Act 2022 \(nsw.gov.au\)](https://www.nsw.gov.au/public-interest-disclosures-act-2022)

- requires agencies to provide the NSW Ombudsman with an annual return about the public interest disclosures they receive.

B.3 Agencies' requirement to report to the NSW Ombudsman

Public authorities are required under the PID Act 1994 to collect and report information about public interest disclosures.

Section 31 of the PID Act 1994 requires authorities to report information about their obligations under the PID Act 1994 in their annual report. Section 6CA also requires authorities to the NSW Ombudsman with statistical information once every six months (within 30 days after the end of each reporting period).

The Public Interest Disclosure Regulation 2011 outlines the information that authorities are to record and include in both the six-month report to the NSW Ombudsman and the authority's annual report:

- a. The number of public officials who have made a PID to the Authority
- b. The number of PIDs received by the authority in total and the number relating to each of the following:
 - a. Corrupt conduct
 - b. Maladministration
 - c. Serious and substantial waste of public money or local government money
 - d. Government information contraventions
 - e. Local government pecuniary interest contraventions
- c. The number of PIDs finalised by the authority
- d. Whether the authority has a PID policy in place
- e. What action the head of the authority has taken to ensure that his or her staff awareness responsibilities under S6E(1)(b) of the Act have been met.

For the purpose of reporting the number of PIDs in relation to (a) and (b) above, authorities are required to distinguish between PIDs made by public officials:

1. in the performance of their day-to-day functions as public officials
2. under a statutory or other legal obligation
3. all other PIDs.

The statutory reporting requirements mean a picture can be built of how many PIDs are made each year in the NSW public sector, as well the action taken by authorities to establish PID policies and make their staff aware of them.

Similar reporting obligations will continue in the New PID Act 2022, although agencies will be required to provide additional information.

Appendix C. About the audits

C.1 Audit function

The audits were conducted under section 6B(1)(f) of the PID Act 1994.

C.2 Audit purpose

We sought to identify any issues in the audited council's culture, systems or practices that could result in one or more of the following:

- barriers, including behavioural or cultural barriers, to public officials making PIDs (where warranted)
- the council not identifying disclosures as PIDs
- the council identifying but not reporting PIDs.

C.3 Audit scope and focus

We conducted audits in respect of six councils.

From 128 local councils, we developed a list of those that:

- had over 150 staff
- had provided their required PID reports to us over the audit coverage period
- had reported not receiving a single PID in the audit coverage period

52 of the 128 councils met these criteria. We then excluded councils that we have previously audited or that had recently experienced localised natural disasters, such as significant flooding.

We used the Office of Local Government (OLG) geographical classification of NSW councils to select six councils from that sub-set to ensure a geographical spread.⁶

The focus of the audits were the cultures, systems and practices in place in the period between January 2018-December 2020 ('the audit coverage period').

C.4 Audit criteria

We sought to answer the following questions:

1. are there cultural barriers, either direct or indirect, to staff raising issues internally?
2. are staff aware of how to make a PID and the protections available?
3. is it easy for all staff to find information about how to make a PID?
4. is making a PID easy and accessible for all staff?

6. See OLG classification [here](#).

5. are staff with PID responsibilities capable of identifying and handling PIDs?
6. does the council have a PID policy that aligns with good practice?

See Appendix D for detailed audit criteria.

C.5 Audit approach

Our procedures included:

1. a written questionnaire to the council
2. an examination of relevant policies and related documentation, including documents/ guidance materials, training materials, templates, and the role descriptions of relevant staff
3. interviews with relevant council management staff
4. verification of information provided to us in response to the questionnaire by cross-checking against relevant council documents, NSW Ombudsman training records (where relevant), interview responses, and (where relevant) information obtained from the ICAC and OLG.

C.6 Audit limitations

Limitations of the audits include:

1. Changes to cultures, systems and practices may have occurred after the audit coverage period. (Where councils informed us of positive steps taken after the audit coverage period these were noted in our audit reports and taken into account when making recommendations.)
2. We only conducted interviews with staff at management level. Local councils also do not have a sector-wide general staff survey equivalent to the [*Public Service Commission's People Matter Employment Survey*](#). While several councils do conduct employee surveys or equivalent, others did not, meaning that we could not use this information to compare across councils.
3. We did not conduct a review of individual files.

Appendix D. Audit criteria

Audit question 1 - are there cultural barriers, either direct or indirect, to staff raising issues internally?

1. Head of agency/senior staff have made public statements of commitment to promote the reporting of wrongdoing
2. Staff feel comfortable raising issues
3. Are staff possibly raising issues externally or through other pathways

Audit question 2 - are staff aware of how to make a PID and the protections available?

4. General staff have received PID training within the past three years
5. All staff have been in training that covered:
 - a) what is a PID
 - b) how to make a PID
 - c) how to recognise wrongdoing
 - d) difference between other types of concerns
 - e) protections for reporters
 - f) how the council will handle reports of wrongdoing
6. Council's induction training includes PIDs
7. Managers and supervisors regularly brief staff on critical points of the PID policy
8. The council promotes awareness of PIDs using a variety of methods (outside of training)
9. Council's awareness activities (besides training) detail:
 - a) what to report
 - b) how to report a PID
 - c) protections for reporters
 - d) how to make complaints to an external investigating authority
10. All staff have access to PID-related communications
11. The training and other awareness activities have been effective in making staff aware of PIDs and the protections they may receive

Audit question 3 - is it easy for all staff to find information about how to make a PID?

12. The Council's PID-related policies/procedures are easily accessible to all staff.
13. The Council's PID-related policies/procedures are available on the council's:

- a) Intranet
 - b) Website
14. PID information is provided in a way that it is understandable to all staff

Audit question 4 - is making a PID easy and accessible for all staff?

15. All council employees have regular, easy access to a nominated officer

Audit question 5 - are staff with PID responsibilities capable of identifying and handling PIDs?

16. The General Manager, Disclosure Coordinator, and nominated officers job descriptions clearly outline their responsibilities, in line with the PID policy
17. The relevant staff clearly understand their role in the management of PIDs
18. All relevant staff have received training on assessing and handling PIDs, including:
- a) General Manager
 - b) Disclosure Coordinator
 - c) Nominated officers
 - d) Supervisors and line managers
19. Staff with PID responsibilities received training within three months of appointment to the role
20. Staff have confidence that they and their colleagues could identify a PID and action it appropriately
21. Staff who have PID responsibilities have adequate guidance for assessing a possible PID

Audit question 6 - does the council have a PID policy that aligns with good practice?

22. The council has a policy that details its procedures for receiving, assessing, and dealing with public interest disclosures (i.e., an internal reporting policy or PID policy)
23. PID policy identifies at least one officer to receive PIDs for the authority
24. PID policy documents the protections for individuals making a PID
25. PID policy includes a clear statement by senior management of the council's support for the reporting of wrongdoing
26. PID policy is consistent with all related policies, including:
- a) Code of Conduct
 - b) Grievance policy
 - c) Gifts and Benefits policy

27. PID policy details roles of key positions, including:
 - a) General Manager
 - b) Disclosure Coordinator
 - c) Nominated officers
 - d) Mayor
 - e) Supervisors and line managers
28. PID policy or other document specifies the contact details for individuals who can receive PIDS, including:
 - a) General Manager
 - b) Disclosure Coordinator
 - c) Nominated officers
29. PID policy details conditions around making a PID to:
 - a) external investigating authorities
 - b) members of Parliament
 - c) journalists
30. PID policy details the feedback that the council will provide to reporters
31. PID policy details the rights of persons who are the subject of a report
32. PID policy is regularly updated

