

Governance – risk management and accountability

Governance and Risk Directorate

The Public Trustee has a sound corporate governance framework which guides us in achieving our purpose. We are committed to legislative compliance and ethical behaviour, and to meeting public expectations for probity, accountability and transparency.

The Governance & Risk Directorate is responsible for administering, supporting and guiding the Public Trustee's governance processes.

Governance & Risk's functions include:

- statutory reporting including annual reporting and preparing our Service Delivery Statement
- managing the risk management framework
- fraud and corruption control
- Government relations
- complaints management
- Right to Information, information privacy, and administrative access and release
- developing, reviewing and implementing related policies and procedures.

Governance & Risk is responsible for effective implementation of and compliance with a number of legislative requirements for the Public Trustee, including the *Right to Information Act 2009*, *Information Privacy Act 2009* and *Public Interest Disclosure Act 2010*.

In 2017–18, we strengthened our governance framework by:

- revising our Fraud and Corruption Control Policy, Procedure and Plan. We also updated our complementary online training module which all employees are required to complete annually to raise fraud prevention awareness within the Public Trustee.
- revising our Reporting Corrupt Conduct Policy, Complaints about the Public Official Policy and Declaration of Interests Policy to reflect better practice. The revised policies are practical, fit for purpose fraud and corruption control tools for ensuring appropriate governance mechanisms are in place and operating as designed. They align with best practice frameworks developed by the Crime and Corruption Commission and Public Service Commission.
- reviewing and updating our Business Continuity Management (BCM) Policy, Business Continuity Plan and Crisis Management Plan. We are committed to ensuring that our critical business processes can continue in the event that a serious unplanned event or incident disrupts the normal execution of business activities. This includes having plans and systems in place to ensure the capability exists to respond to and recover from any business interruption, including but not limited to; people, facilities, equipment, information technology, telecommunications and suppliers.

In early 2018, we commenced preparing a **Business Continuity Plan** aimed to ensure we were well positioned to maintain the delivery of core services to our clients in the unlikely event of a business interruption or security incident during the Gold Coast 2018 Commonwealth Games.

The Games were staged from 4 to 15 April 2018, with events held at 17 competition venues on the Gold Coast, Brisbane, Townsville and Cairns. With our Southport office located within a Protective Security Zone (PSZ) activated by the Queensland Police Service and our Cairns office bordering another PSZ, planning to ensure continuity of services was critical.

In accordance with our plan, a number of BCM strategies were implemented across the Public Trustee to minimise disruptions to employees, clients and service delivery including:

- offering employees greater flexible working arrangements to more effectively manage travel requirements throughout the period of the Games
- strategically managing Will appointments and our Home Visit Service in response to impacts on the transport network and office accessibility
- targeted communications for employees, clients and other stakeholders to increase awareness of our Games BCM strategies.

No significant emergent issues arose during the Games. The impact on operations across the organisation was minimal, and service delivery was uninterrupted as a result of the strategies implemented. Notably, our Southport office was able to accommodate a number of urgent Will appointments during the period.

Towards the end of the 2017–18 financial year, we undertook an analysis of learnings from business continuity events the Public Trustee experienced in the past five years, to ensure we invest and prepare effectively so we are more resilient, provide reassurance to our key stakeholders and reflect regulatory compliance and best practice on all levels.

Risk management

Risk management at the Public Trustee is governed by our Risk Management Framework, a core component of our overall corporate governance. Aligned to the AS/NZS ISO 31000:2009 Risk Management Standard and designed for our specific business and organisational environment, the framework encompasses policies, procedures, systems and strategies that effectively manage our risks through regular engagement and consultation.

Risks are identified and monitored on an ongoing basis to ensure they adequately reflect the current operating environment and are brought to the attention of EMT where required. We also analyse our material business and strategic risks regularly, reporting to EMT and the ARMC.

In 2017–18, we reviewed the framework and revised our Risk Management Policy and Procedure to more clearly identify organisational responsibility for managing risks, enhance EMT's engagement with material business and strategic risks through regular risk deep dives, and more closely align our approach with Queensland Treasury's *Guide to Risk Management* and contemporary risk management practice.

We also revised our strategic and material business risks to enhance clarity in risk descriptions and responsibilities, and reflect reassessment of those risks as undertaken by EMT members.

Looking to the future, we will progress a body of work that matures and builds stronger foundations for the framework within the Public Trustee, to cascade its benefits across the business in a way that is comprehensive and accessible.

External scrutiny

The Public Trustee is subject to external scrutiny by entities including the:

- Auditor-General, QAO
- Queensland Ombudsman
- Crime and Corruption Commission
- Queensland Parliament's Legal Affairs and Community Safety Committee.

Internal audit

Internal Audit provides independent, objective assurance and consulting to improve the operational performance of the Public Trustee.

The unit's role is defined in its Charter, approved by The Public Trustee of Queensland and endorsed by the ARMC.

The charter has regard to the *Financial and Performance Management Standard 2009* and the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

Internal Audit is autonomous and reports directly to The Public Trustee of Queensland, with oversight by the ARMC. Internal Audit has due regard to Queensland Treasury's *Audit Committee Guidelines: Improving Accountability and Performance*. Strong links with QAO provide the foundation for a collaborative audit approach to ensure optimal audit coverage across all areas of the organisation, including financial and compliance audits, operational and efficiency audits, information system audits, and investigations.

The current Head of Internal Audit holds the following qualifications:

- Bachelor of Commerce (Honours)
- Certified Internal Auditor
- Certification in Control Self-Assessment
- Certified Financial Services Auditor
- Certified Information Systems Auditor.

The *Strategic and Annual Internal Audit Plan* is developed in consultation with key stakeholders and takes into account the significant risks identified by management through the Public Trustee's Risk Management Framework.

In 2017–18, Internal Audit conducted independent reviews and audits of our internal controls, business processes and management practices. Key achievements included:

- reviewing Client Experience & Delivery and corporate operations to provide the Executive Director, Investment & Finance Services and Chief Finance Officer with assurances to support sound processes and procedures underpinning the financial statements.
- providing information papers for general consumption to Client Experience & Delivery and across support activities, to raise awareness of current issues being encountered and to assist directors and managers to understand and address topical issues.
- the ongoing development of the Data Analytics Program which provides Executive Directors, Directors and Business Managers continued assurance with respect to the functions of key controls.

Information systems and recordkeeping

The Public Trustee continues to improve its compliance with the *Public Records Act 2002* and the principles contained in Queensland Government Enterprise Architecture Policies, Standards and Guidelines such as the newly developed Records Governance Policy, Information Standard 18 (Information Security) and Information Standard 34 (Metadata).

In 2017–18, we demonstrated our commitment to compliant recordkeeping practices by:

- implementing our Information Management Policy and Strategy and developing an Information Management Action Plan.
- further developing our enterprise Information Asset Register
- initiating a draft Digitisation and Disposal Policy including destruction procedures in line with Queensland State Archives
- consolidating multiple legacy databases used for tracking regional and head office physical files centrally in electronic Document and Records Management System (eDRMS).
- reviewing mail services (inter-office, parcels and courier) in preparation for digitisation.
- continuing mandatory online recordkeeping training for all employees and contractors
- revising eDRMS role and readiness to ensure reliability, performance and security of electronic records ahead of records and mail service digitisation
- disposing of public records in accordance with the Public Trust Office Retention and Disposal Schedule (QDAN 651 v.1) and the General Retention and Disposal Schedule.