



Machinery of Government

Better Practice Guide

April 2019



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This section includes recommended tools, templates and relevant MoG references to help establish better management controls for any MoG change.

1. Executive summary

1.1 Introduction

Machinery of Government (MoG) refers to the functions of public service agencies and their accountabilities to the Executive Government.

MoG changes occur when the Executive Government decides to change the way those functions and accountabilities are managed.

MoG changes can occur at any time but are far more likely to occur following an election or a change to ministerial responsibilities. Effective implementation is a core function of all Departments involved and must be implemented, managed and resourced appropriately.

1.2 Principles

The Secretaries' Board has agreed principles to ensure that MoG changes are implemented in a timely and efficient way and that best serve the people of NSW.

In summary those principles are:

- Whole of government approach.
- Full transparency.
- Timely decisions and orderly transition.
- Resources follow function.
- Opportunity to review.

Further details are in **5.1 Principles (from Secretaries' Board)**.

1.3 *The implementation process*

The Secretaries' Board has provided a 'non-exhaustive checklist' for a process to implement a MoG change:

- Review the administrative order for any issues or oversights.
- Agree a governance structure, establish a joint working group and appoint a lead executive from each Department.
- Establish timeframes for key decisions and set implementation milestones.
- Establish a timetable for: the sharing of financial and staff data; the identification of affected staff; and a communications plan for affected staff.
- Establish strategies to support business continuity and staff engagement during planning and transition.
- Identify key systems and agree a transition plan.
- Agree an accommodation transition plan.
- Document the transfer of finances and assets and document the assumptions upon which the transfers are based.

1.4 *The better practice guide*

The MoG – Better Practice Guide (BPG) is consistent with the Secretaries' Board Principles document.

It provides:

- information on the legislative basis, structure and practical impact of a MoG change.
- guidance on the establishment, make-up and management of implementation governance structures within and between agencies.
- guidance on the roles and responsibilities of the Secretary, senior executives and officers involved in workstream information gathering and analysis.
- guidance on planning and conducting due diligence.
- information and analysis of functions that will be affected by a MoG change.
- information on how to structure and implement pathways and key milestones.
- a matrix for assessing size and complexity.
- checklists and templates for officers with responsibility for implementing components of the MoG change.

MoG changes are a regular feature of government activity. It is incumbent on all agencies impacted by a MoG change to ensure that the process is managed effectively, that staff are kept informed and involved, and that services continue to be provided to the community. This Guide and its supporting materials have been developed to support these aims.

2. Using the guide

2.1 Purpose of this guide

The aim of this guide is to provide a set of guides, key considerations, checklists and instructions for any Department implementing a MoG change. Furthermore, this guide aims to identify and guide Departments and agencies with better practice considerations when implementing machinery of government changes.

2.2 How to use this guide

The MoG BPG has four sections:

1. The MoG Better Practice Guide.
2. Implementation Governance(Appendix A).
3. Workstream Checklists & Instructions (Appendix B).
4. Tools & Templates (Appendix C).

Section 1 is used to better understand what a MoG is as well as information on planning and due diligence, policy and operational matters, specific requirements for types of MoG as well as timing and pathway. The MoG Matrix is also included to be used as a pre-assessment guide to better understand, identify and plan for the type of MoG change that is expected which can include in-coming or out-going MoG changes.

Appendix A of the guide focuses more on the implementation and management controls for delivering MoG changes. This section covers **Implementation Governance** and includes the following key topics:

- Objectives, goals and outcomes.
- Implementation framework.
- Implementation planning.
- Implementation management.
- Governance.
- Resources, responsibilities and expectations.
- Communication and change management.
- Risk management.

Appendix B includes the detailed **checklists and instructions** outlines the key actions, deliverables, dependencies and activities for in-coming and out-going MoGs.

Appendix C contains the recommended **tools, templates and references** to help establish better management controls for any MoG change.

Step 1 Gain a better understanding of MoG's and the key considerations in order to plan and identify the required changes by reading all of the topics in Section 1 – MoG BPG.

Use the **MoG Matrix** in Section 1 to determine your key responsibilities and initial tasks as well as understanding how big, complex and difficulty the may be.

Step 2 Prepare and plan for implementation and management controls for MoG.

Use **Appendix A – Implementation Governance** of this guide which includes the following topics;

- A1 Planning and Due Diligence,
- A2 Implementation Governance, and
- A3 Policy and Operational Information and Analysis.

Step 3 Use **Appendix B – Workstream Checklists & Instructions** of this guide and ensure the correct lists are being used by the relevant workstream or working group for incoming or outgoing MoG's.

- B1 Planning and initiation
- B2 Governance checklist
- B3 HR and Executive Services
- B4 BIS and ICT
- B5 Finance
- B6 Property, Facilities & Fleet
- B7 Decision Support Finance
- B8 Decision Support Procurement
- B9 Communications
- B10 Legal
- B11 Parliamentary and Government Services (PGS)

Document and outline your actions, deliverables and activities using the relevant workstream checklists (**Blue**) and MoG instructions (**Green**).

Step 4 Use **Appendix C – Tools & Templates** and use any of the templates and additional resources in relation to Machinery of Government changes.

Tip

It's good practice to self-evaluate your MoG implementation by checking against the response and progress of the key consideration questions throughout this guide. These questions are included in each of the sections in **Appendix A – Implementation Governance**.

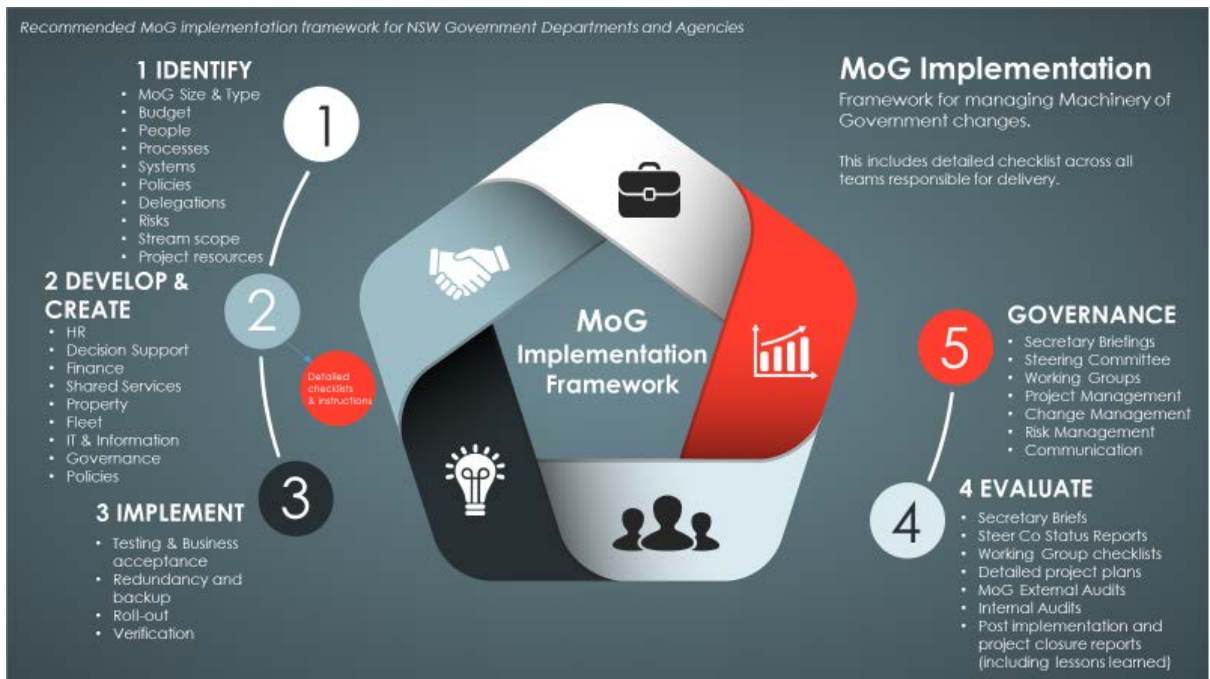
This can be done at all stages of the MoG as a progress check. The results and progress of these results can be reported into the MoG steering committee and / or to the Secretary of the Department.

It's important, when implementing and managing MoG changes the required effort, responsibility and ownership of change is identified, acknowledged and agreed by all affected parties. Affected Departments and agencies should consider people, governance, delegations, shared or corporate services, property and facilities, assets, procurement, legal, information, communications and technology.

How you apply the BPG will depend on the circumstances of the MoG changes affecting your Department and agency.

2.3 Implementation framework

The MoG implementation framework captures **five key areas** for successful MoG changes to be implemented. These include the four stages of implementation and the overall governance and control of the transition.



The four implementation stages are aligned to the sequence developed by Governments (State and Federal) and the phases outlined by the Audit Office of NSW.

2.4 Implementation process

The MoG implementation includes the four stages of implementation outlined below, which includes terms used across NSW Government. This table provides a summary of roles and that are affected in the implementation of a MoG.

	1. Identify	2. Develop / create	3. Implement	4. Evaluate
Audit office of NSW key stages of amalgamation	taking action early	developing formal plans and solutions	Implementing the change	assessing results against objectives
MoG stages	Pre transition, governance and due diligence.	Planning, interim solutions.	Cut-over and full transition.	Post transition, evaluation of outcomes.
Department's / agency's MoG implementation role	Accountable and responsible lead	Accountable and responsible lead	Accountable and responsible lead	Accountable and responsible lead
Incoming Department / agency MoG implementation role	Recipient of MoG changes and assured of business continuity and continuous employee engagement.	Recipient of MoG changes and assured of business continuity and continuous employee engagement.	Recipient of MoG changes and assured of business continuity and continuous employee engagement.	Recipient of MoG changes and assured of business continuity and continuous employee engagement.
Cluster / Department of the in-coming Department / agency MoG implementation role	Shared responsibility in the provision information and commitment of MoG change.	Shared responsibility in the provision information and commitment of MoG change.	Shared responsibility in the provision information and commitment of MoG change.	Shared responsibility in the provision information and commitment of MoG change.
<i>Lean methodology (Longer-term continuous improvement post MoG change)</i>	Organise (Plan)	Stabilise (Do)	Standardise (Check)	Optimise (Act)

3. What is a Machinery of Government?

3.1 Definition

A MoG change occurs when the Government decides to change the way State responsibilities are managed. It often involves the movement of functions, resources and people from one Department or agency to another.

MoG changes refer to changes made to public sector structures or administrative arrangements, arising from the decisions of the executive government. These changes are made through Administrative Arrangements Orders (AAO) issued by the Governor on the advice of the Premier which:

- Allocate ministerial responsibility for the administration of legislation.
- Transfer functions from one agency to another.
- Create, amalgamate or abolish Departments, agencies or other entities.

3.2 Types of MoG

MoG changes usually result in the transfer of specific functions and legislative responsibilities from one Department / agency to another. This includes the transfer of people, assets and liabilities. The types of MoG changes include the:

- creation of government entity.
- transfer of an existing entity to a new entity.
- transfer of an existing entity into another entity.
- change to the functions, outputs or resources within existing entity.
- closure of an existing entity.
- abolition of an entity with all responsibilities transferred to another entity or split across multiple entities.

The types of MoG changes (via Legislation changes and not through AOO's) for a Department or agency (entities) include the:

- change of an existing non-government entity to become a new government entity.
- transition of an existing government entity to become a non-government entity.

It may be necessary to change the names of Departments and agencies or the title of responsible Ministers as they appear in Acts or legislative instruments. The AAO will generally include savings and transitional arrangements to aid interpretation of legislation and existing documents. Department of Premier and Cabinet (DPC) can provide any advice on these matters.

3.3 Administrative Arrangement Orders

On the advice of the Premier, the NSW Governor appoints Ministers, establishes Departments of State and allocates executive responsibility to Ministers through the AAO.

Separate AAOs are generally published outline (1) allocating Ministerial responsibility and (2) dealing with structural changes to the public service. AAO's are published on the Legislation website www.legislation.nsw.gov.au. It describes the principal matters dealt with by each NSW State Department and the legislation administered by the relevant Minister.

Changes to the AAO are more common following a general election as a new Government puts arrangements in place to implement its priorities and programs.

A MoG change within a portfolio (Cluster), or the movement of some functions between portfolios, may not require changes to the AAO. DPC will advise on whether a change to the AAO is necessary.

3.4 Other relevant legislation

Enabling legislation

Legislative change is sometimes needed to put administrative arrangements in place, for example to create or close an agency. Departments are advised to seek legal advice on whether legislative change may be necessary. Where legislative change is required, agencies should prepare drafting instructions to issue to the Office of Parliamentary Counsel (PCO).

Refer to the Legal checklist for MoG – **Appendix B10 Legal checklist**.

4. MoG Matrix

4.1 Difficulty and complexity level

The MoG Matrix helps to identify the difficulty and complexity of the MoG change. The matrix looks at the likelihood of key risks and issues identified during the initial planning and due diligence activities.

There are five pre-assessment criteria's which are weighted, these are; HR, BIS and ICT, Finance and Decision Support, Outgoing requirements for the incoming Department and Other factors (which may include current initiatives and changes) that may impact the MoG.

The total score will provide an indicator of the size, complexity and difficulty of the MoG.

The MoG Matrix also highlights the key MoG planning and actions to consider based on the complexity and difficulty of the MoG.

MoG Matrix					
MoG Difficulty and Complexity Level	Level 1 Negligible	Level 2 Simple	Level 3 Medium	Level 4 Difficult	Level 5 Complex
MoG Size	Very Small	Small	Medium	Large	Very Large

It is good practice for agencies to start planning as soon as it becomes clear that a MoG change will occur. Affected Departments / agencies are expected to:

- consider the appointment of an independent third party to facilitate the process.
- establish a cross-agency steering committee to oversee implementation.
- prepare for an immediate and thorough due diligence exercise.
- develop a communications strategy to keep staff informed.

The extent of these actions will depend on the size and complexity of the MoG change.

Agencies are expected to implement change in a way that is consistent with the principles outlined in the Executive Summary.

4.2 Likelihood scoring

Difficulty and Complexity Likelihood						
	Rating score	HR People <i>(Weighting - 2)</i> (4 – 20)	ICT / BIS Systems <i>(Weighting - 3)</i> (6 – 30)	Finance/ budget Financial <i>(Weighting – 1)</i> (2 – 10)	Outgoing Department MoG Requirements <i>(Weighting - 1.5)</i> (3 – 15)	Other Factors Other <i>(Weighting – 1)</i> (2 – 10)
Likelihood of MoG consequence occurring or exists	Level 5 Almost certain (10)	Lots off issues, Unionised, different awards, delegations, culture, pay & conditions. Not willing to provide information and required budget. (20)	Health of the systems are very poor, complex data information and infrastructure. (30)	Budgets and resources not allocated to areas subject to MoG and not willing to provide information and budget / funding. (10)	Off-boarding Cluster is not in agreement with receiving Cluster. The cost of the MoG is expensive with \$0 agreed / received. Allocation of costs / overheads is difficult. (15)	Outsourced provider for HR and BIS services, difficulty negotiations regarding Major projects in Progress that will Almost certainly Impact people and MoG change. (10)
	Level 4 Likely (8)	Likely issues, and a likelihood of different awards, delegations, pay & conditions. Likely willing to provide information and required budget. (16)	Health of the systems are likely poor, complex data information and infrastructure. Likely to be difficult. (24)	Budgets and resources Likely not allocated to areas subject to MoG and likely issues in providing information and budget / funding. (8)	Off-boarding Cluster is likely not in agreement with receiving Cluster. Likely high MoG Cost and allocation of costs / overheads is likely to be difficult. (12)	Existing other projects in place That will likely Impact people and MoG change. (8)
	Level 3 Possible (6)	It's possible to have issues including provision of information. (12)	It's possible to see systems in poor health and possible complexity in data and connection. (18)	Budgets and resources possibly not allocated to areas subject to MoG and possible to have issues in providing information and budget / funding. (6)	Off-boarding Cluster is possibly not in agreement with receiving Cluster. (9)	Existing other projects in place That will Possibly Impact people and MoG change. (6)
	Level 2 Unlikely (4)	Unlikely to have any issues including provision of information. (8)	Unlikely to see systems in poor health and unlikely to see complexity in data and connection. (12)	Unlikely to have budgets and resources allocation issues unlikely to have issues in providing information and Budget / funding. (4)	Off-boarding Cluster is unlikely To raise any Issues. (6)	Existing other projects in place That will unlikely impact people and MoG change. (4)
	Level 1 Negligible (2)	Nothing hidden Aligned awards, conditions, delegations, information being released and funding. Willing to provide information and required budget (4)	Health of the systems are excellent, simple data and information to be transferred across. (6)	Budgets and resources correctly allocated to areas subject to MoG and have / willing to provide information and Budget / funding. (2)	Receiving Cluster is in agreement with receiving Cluster. The cost of the MoG is negligible with funding / budgets agreed / received. Allocation of costs / overheads is negligible. (3)	No other factors or additional risks to MoG transition and change. (2)

Once you have initially assessed the MoG (or multiple MoG's), the final score will range between **17 to 85** to determine the size, complexity and required effort for the Department.

MoG Matrix					
MoG Difficulty and Complexity Level	Level 1 Negligible	Level 2 Simple	Level 3 Medium	Level 4 Difficult	Level 5 Complex
Difficulty & Complexity Likelihood total score	17	18 - 34	35 - 51	52 - 68	69 - 85
MoG Size	Very Small	Small	Medium	Large	Very Large

4.3 Assessment questions

Using the following table below will help guide the Department in determining the key actions and requirements that should be followed for a successful MoG change.

MoG Planning and action based on MoG score and level					
MoG Difficulty and Complexity Level	Level 1 Negligible	Level 2 Simple	Level 3 Medium	Level 4 Difficult	Level 5 Complex
Is there multiple MoG's?	No, One incoming MoG.	No, One incoming MoG.	Yes, two or less incoming and one outgoing MoG.	Yes, two or less incoming and outgoing MoG.	Yes, More than two incoming and outgoing MoG.
Resourcing required?	Existing	Existing	Existing and possible Additional.	Existing and Additional.	Existing and Additional.
Steer co required?	No	No	Yes	Yes	Yes
PCG required?	No	Recommend	Recommend	Yes	Yes
Will this have an impact on BAU and budget?	No	No	Yes	Yes	Yes
Briefing requirements?	Executive Director Level.	Chief Financial and Operating Officer (CFOO).	CFOO	Your Secretary	Both yours and the outgoing Department's Secretary.

The following table below shows **which of the Appendices and sections to use** in this MoG BPG based on the following questions for better Implementation Governance and control.

MoG Planning and action based on MoG score and level					
MoG Difficulty and Complexity Level	Level 1 Negligible	Level 2 Simple	Level 3 Medium	Level 4 Difficult	Level 5 Complex
Do we need Service Agreements or MoU's	No	No	Possibly Appendix A1.6	Yes Appendix A1.6	Yes Appendix A1.6
Do we need to do any additional planning and due diligence?	No	Yes The actions in Appendix A1.2 Appendix A1.3 Appendix A1.4	Yes All actions in Appendix A1	Yes All actions in Appendix A1.	Yes All actions in Appendix A1
What type of team do we need to establish?	No Project Manager Coordination required by an ED or relevant workstream Existing workstream staff and comms and change team	Project Manager Coordination required by an ED or relevant workstream Existing workstream staff and comms and change team	Program Manager Coordinator Workstream Leads and existing teams Comms and change team Appendix A2.3	Senior Program Manager Coordinator Workstream Leads and MoG project teams Comms and change team Appendix A2.3	Director Level or Program Director Coordinator Workstream Leads and MoG project teams Comms and change team Appendix A2.3
What type of implementation governance do we need?	Minimal	Low All actions in Appendix A2.1 Appendix A2.3 Appendix A2.6 Appendix A2.7	Medium All actions in Appendix A2	Strong All actions in Appendix A2	Strong All actions in Appendix A2
Do we need to use checklists and instructions?	Yes for In-coming MoG only For required workstreams Appendix B	Yes for In-coming MoG only For required workstreams Appendix B	Yes For required workstreams Appendix B	Yes For required workstreams Appendix B	Yes For required workstreams Appendix B
Are there additional policy and analysis required?	No	Yes For required workstreams Appendix A3	Yes For required workstreams Appendix A3	Yes For required workstreams Appendix A3	Yes For required workstreams Appendix A3

5. Governance

5.1 Principles (from Secretaries' Board)

In 2017, the NSW Secretaries Board agreed to the following set of MoG principles that all Departments are required to follow. Establishing a set of principles sets clear expectations among Secretaries and allow that expectation to be communicated to leaders engaged in MoG changes.

The following principles have been agreed by the Secretaries Board to ensure that MoG changes are timely, efficient and best serve the interests of the people of NSW:

1. Whole of government approach: all parties will place the interests of the public service as a whole ahead of individual agencies, and will apply the NSW Public Service Commission ethical framework.
2. Transparency: full transparency of financial information on the part of the Department from which a function is being transferred is required to facilitate proper due diligence on the part of the receiving Department. Information is to be shared in its rawest form to ensure accuracy.
3. Timely decisions and orderly transition: Secretaries will reach detailed agreement on the transfer of staff and functions within six weeks following a MoG change announcement. This will reduce the considerable uncertainty staff may experience following an announcement. The actual implementation of the agreed transfers, however, may not occur immediately. In order to facilitate an orderly transition, the actual transfer may, for example, be scheduled for an appropriate point in the financial reporting cycle.
4. Resources follow function: the resources required to deliver a function clearly need to be transferred alongside that function. The actual resources transferred alongside the function may consist of staff, finances and assets or a combination thereof, but they do need to match the full cost, including corporate support, of delivering the function.
5. Opportunity to review: the complexity of MoG changes may from time to time result in unintended consequences that not even the most careful due diligence and rigorous adherence to transparency can uncover. In such cases an opportunity will exist for Departments to re-examine the implementation of previous MoG changes at an appropriate time.

Furthermore a MoG should include:

- Good faith negotiations;
 - Open and honest identification of resource implications,
 - Timely and accurate exchange of information,
 - Constructive and open communication with staff, and
 - Early advice and assistance to staff.
- Consultation—employees have opportunities to contribute to the implementation process within the boundaries of Government decisions; and
- Acting with integrity;
 - Accountability and compliance with legislation and policy,
 - Ensure adequate records management,
 - Follow established procedural frameworks, such as the ‘staff follow function’ and ‘finances follow function’; and ‘obligations follow function’ while taking account of reforms such as shared services.

These procedural frameworks apply to MoG changes irrespective of any historical budget decisions. Staff and annual appropriations devoted to a function at the point of the MoG change are to be transferred to the gaining agency. Gaining entities are to accept the obligations that are connected with the staff and annual appropriations being transferred.

A checklist is included in **Appendix 1.1 Secretaries’ Board Checklist**.

5.2 Roles and responsibilities

Role of Central Agencies

DPC informs Departments of the Governor's decisions via the Premier of NSW on MoG changes.

NSW Public Service Commission (PSC), makes determinations under the Government Sector Employment Act 2013 (GSE) to move staff; and advises on the GSE Act, remuneration policy, terms and conditions of employment and workplace arrangements.

NSW Treasury, makes determinations under section Sec 24 under Public Finance and Audit Act 1983 (PFAA) and Section 4.9 under Government Sector Finance Act 2018 (GSF) to transfer appropriation funding; and advises on governance arrangements, superannuation, accounting, reporting, banking, information and communication technology, insurance and property management issues.

Government Sector Finance Act 2018 references to how appropriations are affected by a transfer of functions and includes;

Appropriations affected by transfer of functions between GSF agencies

1. An appropriation made by an annual Appropriation Act for an annual reporting period for the NSW Government for a service, function or program does not lapse merely because the responsibility for the service, function or program is transferred from one GSF agency to another during that period.
2. The appropriation may be applied, in accordance with any determination that may be made by the Treasurer in the same annual reporting period for the NSW Government, for or towards the transferred service, function or program.
3. A determination may extend to the application of the appropriation before the determination is made and operates to validate that application.
4. The Treasurer must cause details of any appropriation to which a determination relates to be included in the Budget Papers for the next annual reporting year for the NSW Government.

Role of Cluster Department

The role of the Cluster Department managing the in-coming MoG is to ensure business continuity and an efficient and effective transition of the incoming or outgoing people ensuring continuous employee engagement through the MoG change.

The role of the Cluster Department that is responsible for off-boarding the out-going people to continue to support, communicate and engage with staff throughout the MoG transition up until the completion of on-boarding has been completed.

5.3 Steering Committee*

The MoG Steering Committee is an **externally focused group** and includes **executive** representatives from Cluster Corporate Services, Legal, Governance and Parliamentary and Government Services to ensure that transition of people, resources and responsibilities in or out of the Department occurs with minimal disruption to individuals and delays to service delivery.

If you are responsible for any aspects of a machinery of government change (payroll, IT access or budget management for example), you are responsible for providing the committee with timely, accurate and comprehensive information.

Good practice supports the creation of a Steering Committee to oversee implementation often consisting of:

- representatives from all affected Departments or agencies.
- senior managers from corporate or enabling services.
- Representatives from Governance, Finance, Human Resources (HR), Business and Information Systems (BIS) / Information and Communications Technology (ICT) and Communications (Comms) and change management.
- clear lines of responsibilities for individuals and groups.
- governance mechanisms and protocols for recording key decisions.
- regular reporting to the executives of all affected Departments or agencies.

5.4 Project Control Group*

The MoG Project Control Group (PCG) is an **internally focused group** and includes **Workstream leads / Directors and representatives responsible for delivering the transition activities, deliverables and activities** from Cluster Corporate Services, Legal, Governance and Parliamentary and Government Services to ensure that implementation of MoG activities are being delivered. This includes workstream deliverables, activities and critical milestones pre-MoG, during and post-MoG stages:

1. Identification and planning.
2. Develop and creation/transition.
3. Implementation.
4. Evaluation.

The PCG reports to the MoG Steering Committee on progress as well as escalates any issues and risks of the MoG change.

* If applicable based on MoG Matrix in **section 4 MoG Matrix**.

5.5 Project management*

Nomination of lead, project manager or team

An independent facilitator / lead or project manager should be appointed by affected agencies to manage the MoG process in circumstances where:

- the MoG change is sensitive or complex.
- the MoG change involves the closure of an entity.
- the affected entities are having difficulty in resolving issues.

As recommended by Government MoG guides, a MoG lead should be appointed to manage the implementation of MoG workstreams, critical milestones, communication and change management, risk and issues management.

Once a MoG change is announced, critical milestones will be established by the Lead Department / agency managing the MoG change. This is usually finalised by the MoG Lead / Program Manager / Project Manager once the size, impact and complexity of the MoG has been assessed.

The MoG lead or project manager role is to manage the process of information exchange between the losing and gaining agencies as well as the drive the implementation workstreams, deliverables and activities.

This can involve:

- managing a detailed examination of all aspects of the function being transferred, including assets and liabilities and statutory, contractual and other arrangement to identify any issues which may need to be addressed.
- assisting the losing and gaining Department / agency to resolve outstanding issues.

5.6 Working groups and leads*

For an in-coming MoG, each of the workstreams involved needs to ensure a lead or project manager is driving the performance of planned deliverables, activities and milestones. Furthermore, for each of the working group leads they are to ensure they are monitoring, reporting and managing:

- Key risks and issues.
- Inter-dependencies (within their working group / workstream).
- Dependencies (external of their working group / workstream).

Once a MoG change is announced, critical milestones for each of the workstreams and working groups will be established by the workstream Executive Director or Director.

* If applicable based on MoG Matrix in **section 4 MoG Matrix**.

5.7 Monitoring and reporting*

At the planning stage of any MoG change for an in-coming Department / agency, a detailed set of project plans, schedule and status reports should be developed for each of the workstreams involved.

Once the MoG PCG has been established, the reporting of each workstream should include the progress and performance on:

- Status of progress against planned targets.
- Completion percentage or progress of deliverables or activities.
- Risks and issues.
- Budget.
- Milestones.
- Escalation and treatment commentary.

Each workstream status reports should be completed by the lead or Project / Program Manager and approved by the Director / Executive Director.

The PCG is responsible for endorsing each of the workstream reports to be reported at the MoG Steering Committee.

The Steering Committee should receive each of the workstream status reports as well as an overall report on implementation, communication and change activities. This includes the preparation of progress summary reports for the Secretary.

* If applicable based on MoG Matrix in **section 4 MoG Matrix**.

5.8 Evaluation

For any MoG change it is recommended to conduct an evaluation throughout the entire MoG change.

Evaluations should aim to identify lessons that may help during and for future MoG's to:

- improve MoG approach and decision-making.
- help reduce risks to MoG implementation and business continuity.
- enhance accountability in terms of assessing what outcomes were achieved.
- promote organisational learning and good practice.





Appendix **A**

Implementation governance

This section provides guidance and recommended steps to better manage MoG planning, implementation, management and governance.

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Appendix A

Implementation governance

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A1 Planning and due diligence

1.1 Secretaries' Board checklist

Establishing a process

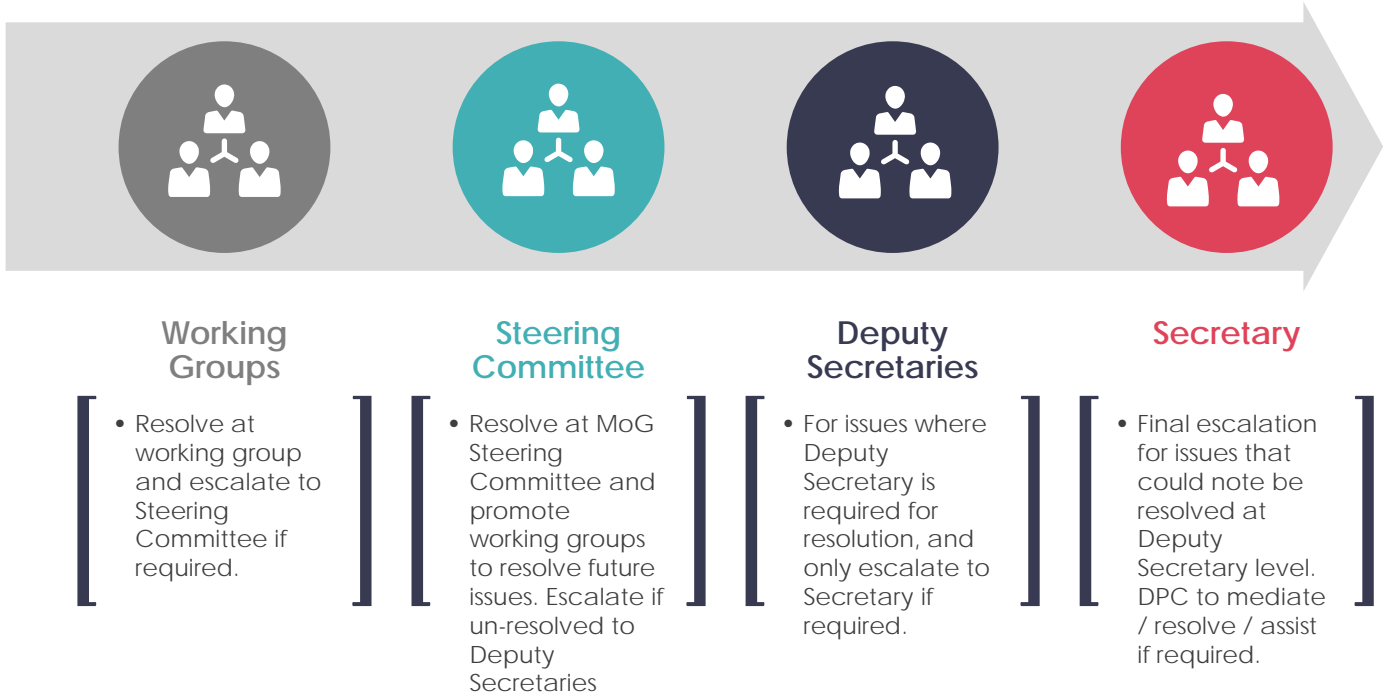
In 2017, the NSW Secretaries Board agreed the set of MoG principles that all Departments are required to follow setting out a set of principles.

It was agreed that the individual Secretaries involved in a MoG change should, as quickly as possible, agree a governance structure, establish a joint working group, and each appoint a lead executive directly accountable to the Secretary. The following checklist is provided as a non-exhaustive guide for Secretaries.

MoG Secretaries' Board Checklist

- Review the administrative order for any issues or oversights.
- Agree a governance structure, establish a joint working group and appoint a lead executive from each Department.
- Establish timeframes for key decisions and set implementation milestones.
- Establish a timetable for: the sharing of financial and staff data; the identification of affected staff; and a communications plan for affected staff.
- Establish strategies to support business continuity and staff engagement during planning and transition.
- Identify key systems and agree a transition plan.
- Agree an accommodation transition plan.
- Document the transfer of finances and assets and document the assumptions upon which the transfers are based.

Resolution through escalation



The Department of Premier and Cabinet has established a MoG PMO that can assist in the resolution of MoG issues escalated by Departments. The Secretary of the Department of Premier and Cabinet may be available, where necessary, as a final arbiter.

In recognition of the significant impact delays can have on staff morale and productivity, escalation should occur promptly throughout the entire process with a preference for working groups to resolve issues prior to any escalations.

1.2 Short term requirements and urgent actions

It is recommended that a lead has been nominated across each of the teams that are responsible for delivering MoG changes and ensuring all key changes are managed and actioned.

Resources should be made available for each of the teams to focus on MoG activities, project tasks and required deliverables.

For larger and more complex MoG's a group of MoG change champions should be nominated and communicated to ensure they assist with all communication, change management and roadshow activities. This includes a first point of call for in-coming people as well as assist in liaising with teams to develop FAQ's, communication material, responding and escalating questions and issues.

For the out-going Department, contact persons should be identified and communicated to both the in-coming agency and the receiving Department as well as have resources available to respond to requests, actions and resolution of issues.

1.3 MoG implementation

This MoG Better Practice Guide (BPG) has consideration questions and checklists for MoG implementations. In preparing the MoG BPG a review from federal and inter-state MoG guidelines was completed to ensure a complete and comprehensive set of instructions and better guidance.

The following are the key themes in relation to better implementation of MoG changes.

Experience indicates that large MoG's take at least 12 months.

From initial action to putting new structures in place and settling down to business as usual. Completing the integration of cultures, positions, accommodation and systems, realising cost savings, and better coordination of activities is likely to take years, depending on the size, locations and infrastructure of the amalgamating Departments.

Effective implementation planning.

Effective implementation contributes to a Department's / agency's ability to successfully prepare for intended policy outcomes. Planning for successful implementation involves getting the implementation strategy, plan and design right before beginning time-critical and expensive implementation activities.

Implementation management.

Planning for implementation is most effective when it is: led by appropriately skilled and experienced personnel; underpinned by a systematic and structured approach; and supported by a sound project management methodology that tailors' corporate tools and reporting processes to the requirements of individual measures and programmes.

Strong leadership.

Senior responsible officers should avoid any tendency or pressure to unduly restrict the time spent on early planning for implementation. Inadequate preparation may lead to the emergence of unforeseen barriers and to delays, cost overruns, or a failure to deliver the intended benefits.

Develop effective plans.

Ensuring sufficient time has been given to planning requires senior-level attention and leadership, as well as application of the right skills. Development of effective plans will invariably involve negotiation within and across organisational boundaries, consultation with third parties, compromise on variables such as cost, timing, scope and quality, and decisions about interactions, roles and responsibilities. It is not a matter to be devolved to the lowest level.

Applying lessons learned.

One of the practical contributions that a senior responsible officer can make is to draw on relevant lessons from past implementation experience, both within the agency and from external experience. This may seem an obvious point but can be easily overlooked in the rush to roll-out MoG changes.

1.4 Pathways, Milestones and Timeframes

Key milestones

Milestone

1



Pre-MoG assessment completion

Admin Orders

Milestone

2



Pre-MoG assessment completion

Pre assessment and MoG Matrix applied

Milestone

3



Authority and delegation's completion

Authority and delegations (Governance)

Milestone

4



AAO commencement date (effect)

Admin order effect date

Milestone

5



Approval of MoUs and Service Agreements

MoUs, Partnership Agreements, TOR for Steering Committee

Milestone

6



Induction of new employees

Commenced Roadshows, comms and change activities and new employees inducted

Key milestones (continued)

Milestone
8



Payroll cut-over

Commencement of pay runs

Milestone
9



Building/property transitioned

Facility, Property including Fleet and Assets transitioned

Milestone
10



ICT Access

Initial ICT access and capability provided to new staff

Milestone
11



Financial reporting

Transition and ownership of financial reporting completed

Milestone
12



All other remaining MoG implementation milestones completed

Completion of remaining deliverables and transition activities.

Milestone
13



Completion of MoG

Completion of MoG, all staff, functions and service provisions transitioned. Completion of evaluation and lessons learnt.

Initial MoG actions

No.	When	Action
1	Pre AAO announcement	The NSW Department of Premier and Cabinet (DPC) will inform all Cluster / Departments of Government decisions resulting in MoG changes.
2	Pre AAO announcement	<p>On the advice of the Governor of NSW, The Premier will approve any administration changes of all portfolios through the Administrative Arrangements Order (AAO or Admin Orders).</p> <p>Agencies Legal teams should liaise with each other and with DPC legal to ensure drafting is practical and covers relevant functions</p>
3	Pre AAO announcement	The AAO is published in www.legislation.nsw.gov.au and posted on the DPC website.
4	Pre AAO announcement	Changes to the AAO can happen at any time. Changes are more common following a general election as a new Government puts arrangements in place to implement its priorities and programmes.
5	Pre AAO announcement	A MoG change within a portfolio, or the movement of some functions between portfolios, may not require changes to the AAO. DPC will advise on whether a change to the AAO is necessary.
6	Pre AAO announcement	Legislative change is sometimes needed to put administrative arrangements in place, for example, to create or close a Department or agency. Departments or agencies are advised to seek legal advice if legislative change may be necessary. Where legislative change is required, the Department or agency should prepare drafting instructions to issue to the Parliamentary Counsel Office (PCO).
7	Pre AAO announcement	It may be necessary to change the names of Departments and agencies or the title of responsible Ministers as they appear in Acts or legislative instruments. AAOs generally include savings provisions to assist with interpretation.
8	Pre AAO announcement	<p>DPC initially consult with the affected Departments before the MoG is formalised.</p> <p>Following this, DPC informs agencies of the Premier's decisions on MoG changes.</p>

Initial MoG actions (continued)

No.	When	Action
9	AAO announcement date	The NSW Public Service Commission (PSC) makes determinations under section 72 of the Public Service Act 1999 (the PS Act) to move staff and advises on the NSW Public Sector Employment Act, remuneration policy, terms and conditions of employment and work place arrangements.
10	AAO announcement date	The NSW Department of Treasury makes determinations under section 4.9 Government Sector Finance Act 2018 (Section 24 Public Finance and Audit Act 1983) to transfer appropriation funding and advises on governance arrangements, superannuation, accounting , reporting, banking, information and communication technology, insurance and property management issues.
11	AAO announcement date	The NSW State Archives and Records Authority (SARA) permits the transfer of custody or ownership of records where appropriate and advises on policy, mechanisms and standards for the transfer of information, records and data between agencies.
12	AAO announcement date	Commencement of MoG planning and activities including the establishment of required steering committees, MoG project resources, transition plans, communication and change management, governance, risk management, stakeholder and engagement with staff.

The MoG Roadmap diagram highlights the key milestones once the initial MoG actions have been completed. This roadmap can also be included in your communication material to incoming staff. For the MoG outgoing Roadmap, the pathway is the same except for the Department who would off-boarding people. The primary responsibility of managers and executives of the affected people must continue to support staff throughout the change.



For additional roadmap templates and transition plan please refer information on implementation refer to **Appendix C1 Tools and templates**.

1.5 Communications strategy

During a MoG change, agencies are encouraged to conduct ongoing communication and consultation with workers about their transition to new work arrangements. It is important to communicate with affected staff early in the process to explain:

- why—the reasons and objectives for change;
- what—the impact of change; and
- what next—the timetable for specific activity relating to the change.

The Steering Committee may decide to establish a Communications Manager or lead in each affected agency or Department.

For additional information please see **A2.4 Communication and change management** and use **Appendix B9 Communications and change checklist and MoG instructions**.

1.6 Service Agreements

Purpose

A MoG Service partnership agreement (SPA) is to:

- provide the framework within which the details of the scope of services and fees will be agreed.
- document the high level roles and responsibilities between DPE and other Department / agencies (incoming or outgoing entity) for the provision of the services.
- provide mechanisms to manage the relationship and ensure the early and satisfactory resolution of any disputes that arise.
- promote a collaborative approach to working together to minimise administrative and transactional costs to government.
- define the service offerings to be continued (under this agreement and schedules) to be delivered by either parties on a fee for service basis.

Key principles

A SPA should contain the following key principles:

- establish a transparent set of roles and responsibilities between parties.
- improve the visibility and transparency of service delivery by having clear and consistent service descriptions, service levels and KPIs.
- establish and maintain a successful partnership, including mechanisms to monitor and report on service performance and customer satisfaction.
- facilitate a relationship that promotes and achieves continuous improvement.
- facilitate a relationship that promotes the timely and effective transition (incoming or outgoing) of Department / agency staff and functions from between parties.

The SPA template is available in **Appendix C1.3 MoG MoU and agreements**

A2 Implementation governance

2.1 Implementation planning

At the least, implementation plans should present a clear alignment between policy objectives and implementation; make clear the assumptions that have been made in policy development; spell out critical intermediate and final results; and identify areas of uncertainty, and how and when they will be clarified.

An implementation plan should reflect adequate consideration of key risks to implementation, throughout the entire implementation process — not just at the beginning. This is particularly important where policy or programme implementation involves untested service delivery models or new technology, or where significant behaviour change is expected.

The likelihood of effective cross-Department / agency implementation is greater when there is an overarching, high-level implementation plan that is coordinated by a nominated lead Department and has clearly defined critical cross-agency dependencies and responsibilities.

Each Department or agency can have their own project plan, but you need to have one master plan (and ensure all other plans are aligned to it) to make it work.

Plans should provide a map of how an initiative will be implemented. The map should deal with matters such as:

- timeframes, including the different phases for implementation.
- roles and responsibilities of all those involved in implementation.
- resources (including funding and human resources).
- risk management, including how any potential barriers to implementation will be dealt with.
- monitoring and reporting requirements.

Particular attention needs to be given to:

- the choice of appropriate legislative instruments and the time needed for drafting.
- any requirements for subsequent micro-policy development, as this can significantly affect the implementation of the relevant systems, training or other requirements.
- the role of third parties in delivery. For example, many initiatives depend on collaboration with private sector organisations, including establishing Information Technology (IT).

However, insufficient planning and consultation can mean that different players have a different view of the priorities or optimal approaches.

Implementation planning questions / considerations	
<input type="checkbox"/>	Is there an overarching plan that brings it all together?
<input type="checkbox"/>	Has sufficient and appropriate attention been given to structured implementation planning?
<input type="checkbox"/>	Has sufficient attention been given to breaking implementation into manageable steps?
<input type="checkbox"/>	Have critical implementation success factors been identified and given sufficient attention?
<input type="checkbox"/>	Does planning cover critical dependencies such as organisational change, procurement and change management?
<input type="checkbox"/>	Has the role of any third parties been given sufficient attention in planning?
<input type="checkbox"/>	Are timelines for critical steps, and the resources applied, realistic?
<input type="checkbox"/>	Have adequate review points been put in place through the implementation cycle?
<input type="checkbox"/>	Do planning arrangements adequately cater for managing change to the plan and/or requirements?
<input type="checkbox"/>	Have lessons from previous experience been considered in planning for implementation?

Implementation actions

The MoG implementation includes the four (4) stages of implementation outlined in the MoG implementation framework. A summary of the key actions and consideration questions are listed below.

Note: The table below outlines a summary of key questions and considerations with the complete details outlined in section 11. Implementation as well as the additional the detailed checklists section of this guide.

	1. Identify	2. Develop / create	3. Implement	4. Evaluate
Audit office of NSW key stages of amalgamation	taking action early	developing formal plans and solutions	Implementing the change	assessing results against objectives
MoG stages	Pre transition, governance and due diligence.	Planning, interim solutions.	Cut-over and full transition.	Post transition, evaluation of outco mes.

Implementation questions

The following questions have been taken from the Audit Office of NSW Better Amalgamation Guidelines. These are not the MoG checklists or instructions contained in **Appendix B**, however answers to these questions will help you with implementation planning.

The following summary questions have been taken from the Audit Office of NSW Better Amalgamation Guidelines. The answering of these questions will help define short medium and long run implementation plans.

Note the MoG checklists and instructions contained in **Appendix B Workstream checklists and instructions**.

1 Identify

Implementation planning questions / considerations taking action early

- Are senior Executives driving the change and maintaining momentum from the start?
- Have key issues and risks been assessed without delay?
- Are the MoG goals, outcomes and benefits clear?
- Can messages be communicated quickly outlining the MoG change?
- Are the structures of the merging or incoming Department / agency compatible?
- Is there an accurate estimate of the costs of the MoG change?

2 Develop / create

Implementation planning questions / considerations developing formal plans and solutions

- Is it clear who has responsibility for developing the overarching MoG implementation and transition plan and its sub plans?
- Has a due diligence review, or equivalent, supported MoG implementation planning?
- Do plans include what values and cultures are to be reinforced?
- Is funding of the costs of MoG implementation agreed? (voluntary redundancies, office and information, communication and technology [ICT] modifications)
- Do plans include both managing MoG implementation change issues and business as usual issues?
- Is a communication strategy in place?
- Are project teams and project management in place?

3 Implement

Implementation planning questions / considerations implementing the change

- Is implementation being pursued with clear purpose and accountability?
- Are procedures in place for dealing with variations to plans?
- Is progress against plans regularly reviewed by the Department's executive?
- Are employees involved in developing solutions?

4 Evaluate

Implementation planning questions / considerations – assessing results against objectives and related targets

- Has implementation produced the desired benefits at the right time?
- Is it possible to provide a comprehensive presentation of the benefits achieved by the MoG change?

2.2 Implementation management

A Machinery of Government (MoG) change follows a sequence of three major events:

1. Government determines the MoG change objectives.
2. Management and staff achieve the MoG changes.
3. Business-as-usual continues.

When delivering, implementing and managing the MoG change it is better practice to breakdown the above-mentioned events into sizeable and manageable stages. Better practice has shown that managing MoG implementation and transition activities with the following four stages, also aligns with most Department / agency's existing frameworks for delivery (such as Program / project management, implementation planning).

The four stages also align to inter-state MoG processes as well as for auditing purposes by the Audit Office of NSW.

	1. Identify	2. Develop / create	3. Implement	4. Evaluate
<i>Audit office of NSW key stages of amalgamation</i>	taking action early	developing formal plans and solutions	Implementing the change	assessing results against objectives
MoG stages	Pre transition, governance and due diligence.	Planning, interim solutions.	Cut-over and full transition.	Post transition, evaluation of outcomes.

For each workstream / service delivery function, a set of checklists and MoG instructions have been developed. This is available in **Appendix B Workstream Checklists and Instructions** of this guide.

The answering of the following detailed questions will help define short medium and long run implementation plans.

Note the MoG checklists and instructions contained in **Appendix B Workstream checklists and instructions**.

	1. Identify			
Audit office of NSW key stages of amalgamation				
MoG stages				

1. Identify - Taking action early

Implementation questions / considerations

- Governance - Executive leaders drive the transformation by taking initial actions quickly, creating and maintaining momentum from the start!
- Is the head of the new Department appointed?
- Are other key executive appointments being made as quickly as possible?
- Are the functions of the new executive support group clear?
- Is it necessary to have an interim structure for the new Department?
- Will existing business units operate autonomously in the short term?
Will this change later?
- Is one of the amalgamating Departments best placed to support the leadership role?
- If they are the largest Department or agency, do they have a credible reputation and good management?
- Is one of the smaller amalgamating agencies better able to take on leadership and governance roles?
- Is it appropriate to give leadership roles to components of the amalgamating Departments that are experiencing the most change?

1. Identify - Taking action early

Implementation questions / considerations (continued)

- Are the structures of the merging organisations compatible?
- Are there comparable jobs and numbers of staff at similar levels in similar jobs?
- Are staff being brought together doing similar jobs but being paid at different rates?
Is a strategy to evaluate jobs being developed?
- Are staff to remain in the same operational units or are they to be integrated into new units?
- Are the new Department's structure and nomenclature consistent with the Administrative Order creating the new Department and re-allocation of Acts?
- Is it necessary to liaise with the Parliamentary Counsel's Office on any further amendments to Acts or regulations?
- Have delegations been re-issued to conform with the Administrative Order and the new structure?
- Are the delegations consistent across the new organisation? o Have new ABNs been registered with the ATO?
- Has the new Department been identified as an employer for superannuation benefits?
- Is the Department represented on external committees? What adjustment is necessary?
For example, industry or Ministerial advisory committees.
- Due diligence - Due diligence helps identify and mitigate risks and assist decision makers in the merged organisations. It assists with deciding and managing priorities, and with estimating costs and benefits.
- Has sufficient due diligence analysis been undertaken to support planning?
- Is there a good understanding of what is being brought together? – functions, cultures, issues, problems, opportunities, existing change programs, contractual commitments, types of ICT and other systems etc?

1. Identify - Taking action early

Implementation questions / considerations (continued)

- Is the rationale justifying the amalgamation benefits clear?
- What are the key issues to be addressed?
- Have potential strategies been identified to achieve the amalgamation objectives and targets?
- Is financial, operational and corporate information crucial to understanding the amalgamating Departments being brought together quickly?
- Is pre-announcement research into the amalgamation accessible?
- If information cannot be readily obtained, is it likely to impact the implementation?
- Are there lessons to be learned from recent initiatives in any of the amalgamating Departments?
- Can consultants help with a speedy and accurate due diligence analysis?
- Have strengths and weaknesses of the amalgamating organisations been identified?
- What opportunities are created by the amalgamation?
 - o What similar roles and functions can be reduced?
- What initiatives already identified in the amalgamating organisations can be continued?
- Have both the positive and potentially counterproductive aspects of the different cultures been identified?
- Do you have a feel for the desired new culture?
- Are steering groups to be established to address potential opportunities and threats arising from the amalgamation as the new leadership settles in?

1. Identify - Taking action early

Implementation questions / considerations (continued)

- Is a change management manager to be appointed to oversee the amalgamation project and steering groups, or will this be a role for the executive team?
- Are all existing committees within the merging organisations relevant?
- Is there duplication or overlap?
- Are the new structure and roles and responsibilities clear? For example, the new organisation's board of management or equivalent, new division heads, change management group, surveys etc.
- Have all significant and on-going issues raised at meetings of the previous entities been identified and carried forward? Have recent key reports or reviews about the previous entities been identified for discussion?
- Are there to be independent members on the new audit committee?
- Is it necessary to issue some short-term operating procedures to deal with administrative matters until new arrangements bed down?
- Has the signing of major new contracts been delayed until the new or acting head of the Department been appointed?
- Do other delegations need to be revised to maintain business-as-usual?
- Is there a role for consultants filling skills gaps to plan and implement the amalgamation? For example, developing business plans, and managing staff surveys.
- Communications - Is it clear who is accountable for the various aspects of the amalgamation?
- Who is responsible for communicating the critical issues to staff? o Is counselling available to staff?
- Can messages be communicated quickly outlining clearly the reasons for the amalgamation?

1. Identify - Taking action early

Implementation questions / considerations (continued)

- Is the message likely to satisfy the expectations of clients, stakeholders and employees? o How soon can email be connected to all components to help provide coverage, consistency and feedback?
- Has rebadging commenced? For example, in the communications with staff.
- Is the electronic record system accessible by the major partners in the amalgamation, including the Minister's Office?
- Are arrangements in place for on-going consultation with unions and other stakeholders?
- Is it necessary to consult with unions on the consolidation of awards?
- Have links been established with the Department of Premier and Cabinet and NSW Treasury? Is there a need to liaise with Department of Commerce on physical relocations?
- Finance - Is there an accurate estimate of the costs of the amalgamation?
- Are amalgamation costs to be absorbed by existing budgets? o Are some amalgamation costs likely to get Treasury funding?
- Are systems being established to measure and report savings arising from the amalgamation?
- Have appropriate changes under financial legislation been agreed with Treasury?
- Has the Treasurer made a determination to transfer appropriations to the new Department in accordance with section 24 of the Public Finance and Audit Act 1983?
- Have obligations under the Public Finance and Audit Act 1983 and the Public Authorities (Financial Arrangements) Act 1987 been reviewed and necessary change to regulations, delegations and schedules made?

1. Identify - Taking action early

Implementation questions / considerations (continued)

- Has a new general ledger been set up for the new Department?
- Does this include all subsidiary ledgers? For example: accounts payable and receivable, payroll, and fixed assets.
- Have accurate opening balances been processed into the new general ledger from the date the new Department commenced?
- Systems - Are key information and corporate systems (such as financial, HR and email) compatible and can arrangements be put in place for these systems to operate from the first date of the new Department / agency?
- If not, what workable interim arrangements can be implemented from day one?

	1. Identify	2. Develop / create	3. Implement	4. Evaluate
Audit office of NSW key stages of amalgamation	taking action early	developing formal plans and solutions	Implementing the change	assessing results against objectives
MoG stages	Pre transition, governance and due diligence.	Planning, interim solutions.	Cut-over and full transition.	Post transition, evaluation of outco mes.

2 Develop / create – Developing formal plans and solutions

Implementation questions / considerations

- The devil is in the detail! Governance - Is sufficient and early effort being put into developing formal amalgamation plans?
- Do plans support decisive and quick implementation?
- Do plans make clear the positive consequences for staff? For example, improved career opportunities, better office facilities, better co-ordination of services.
- Do plans recognise the potential concerns of staff and put in place a communications strategy and risk management plan?
- Do plans recognise the potential risks for maintaining service continuity and quality and include a risk management plan?
- Do plans have the flexibility to adjust to concerns raised by staff and stakeholders? o Do plans include reporting on 100 day or three month wins?
- Do plans provide for managing both the amalgamation and business-as-usual?
- Is the management of key stakeholder and client concerns addressed in the plans?
- Do the plans anticipate the development of new corporate plans and strategies in the coming months, and their incorporation into a new Results and Services Plan?

2 Develop / create – Developing formal plans and solutions

Implementation questions / considerations (continued)

- Are there issues that lend themselves to solutions by employee teams?
- Are some solutions sought and developed internally likely to be more successful?
- Do plans include risk mitigation strategies for higher risk integration issues like shared corporate services, notably finance and HR?
- Are there risk mitigation strategies to maintain business as usual?
 - o Are there existing and potential OH&S issues?
- Is internal audit able to assist with assessing issues and reviewing performance?
- Are there outstanding responses to internal and external audit reviews?
 - o Are there significant audit reports and findings yet to be resolved?
- Has the Audit Office of NSW been consulted on external audit arrangements?
- Are there outstanding ICAC, Ombudsman or disciplinary investigations?
- Baselines - Have measures for amalgamation benefits been determined and baseline positions measured?
- Are systems in place to continuously measure benefits for as long as necessary?
 - o Will this system support future corporate plan and performance indicators?
- People, Difficulties with cultural integration can lead to low morale and staff retention and performance problems. - Do plans include what values and cultures are to be reinforced?
- Does this include consideration of the size and differences of components being brought together and the concern that the smaller or less vocal components may fear being 'taken over'?
- Are staff from smaller organisations aware of how procedures in a larger organisation differ?
- Do the plans include actions to attract and retain key skills and staff?

2 Develop / create – Developing formal plans and solutions

Implementation questions / considerations (continued)

- Is there a high turnover of executives requiring recruitment action?
- Is recruitment action based on assessments of the competencies required? o Is there a plan to retain key staff at least during the transition stage?
- Is it necessary to establish a knowledge and skills inventory for the new organisation?
- Will this assist in managing the availability of skills and allow others to know who to contact?
- Is there a plan for managing excess staff?
- Is there a program supporting the offering of voluntary redundancies? including selection process, likely numbers/locations and timing.
- Are provisions of the Public Sector Employment Management Act 2002 being complied with? Are Department of Premier and Cabinet circulars on managing displaced employees and their web link to redeployment and relocation being consulted?
- Communication - Question: What sort of communication strategy? Answer: One that communicates, communicates, communicates!
- Do plans include regular communication supporting amalgamation strategies?
- Will the updates reinforce transparency and accountability?
- Have any of the merging organisations experienced difficulties with change programs in the past?
- Can communication be tailored to meet needs of different groups? – including staff, clients, suppliers, community and government.
- Is a mix of mediums to be used? – email, intranet, face-to-face, meetings, website, hotlines?
- Does the communication strategy consider numbers, types and locations of staff?

2 Develop / create – Developing formal plans and solutions

Implementation questions / considerations (continued)

- Finance - Two inherently risky areas are the integration of finance and information systems.
- Do amalgamation plans acknowledge any likely reductions in future budgets?
- Do plans recognise the costs of managing implementation, such as staff redundancies and transfers, consultants, office refurbishment and ICT infrastructure?
- Has review commenced of existing obligations from contracts, leases and litigation?
- Are there opportunities to review and re-negotiate terms, contracts and industrial implements?
- Is there a strategy to produce a combined asset register and compile a new assets strategic plan as required by the Total Asset Management Manual?
- Systems - Has the planning process identified essential information systems and processes?
- Is action being taken to assess what information systems and processes need priority attention?
- Is a working party considering options, costs and timescales? o Are there obvious and easier integrations?
- Is the largest or most readily appealing solution necessarily the best one? o Have investment levels and timescales been assessed?
- Have there been assessments of the age of systems?
- Has the ease of data migration, conversion and merging been assessed?
- Is the compatibility of existing HR systems being reviewed?
- What payroll system is the most capable?

2 Develop / create – Developing formal plans and solutions

Implementation questions / considerations (continued)

- How easy is it to transfer records to new systems?
- Is record storage being reviewed?
- Are there consistent systems and practices? o Which records are to be retained?
- What is the status of FOI requests?
- What are the new FOI procedures?
- Shared corporate services - Are shared service arrangements in place in any of the amalgamated entities?
- Do Service Level Agreements (SLAs) need to be re-negotiated?
- Is there adequate oversight of the SLAs? For example, reporting requirements, responsibilities and protocols.
- Do existing shared service arrangements provide value for money?
- What costs and benefits are there in changing existing shared service arrangements?
- What potential is there for shared corporate services in the amalgamated entity? o for example, HR, finance, records, accommodation, ICT etc.
- Roll out - Is the plan for amalgamation complete and ready to be rolled out?
- Does the amalgamation plan co-ordinated with the business-as-usual plan?

	1. Identify			
Audit office of NSW key stages of amalgamation	taking action early			
MoG stages				

3 Implement – Implementing the change

Implementation questions / considerations

- Governance - Are implementation teams established to manage projects and conduct monitoring?
- Are they directed by the executive board?
- Do teams have the right balance? – project management skills and experience.
- Do the members have positions to go to in the new organisation post amalgamation?
- Are the implementation teams supported by networks of 'change leaders' within the Department's new divisions?
- Will they require training in change management and leadership techniques?
- Is there a team to oversight the risk mitigation strategies mentioned in phase 2, Governance?
Will internal audit have a role in reviewing implementation of the amalgamation?
- Have the implementation goals, timeline and processes been made public?
- Is there frequent reporting to government, stakeholders and staff on the implementation?
- Is there a process for ongoing and regular communication with staff and stakeholders about progress with the benefits of the amalgamation?

3 Implement – Implementing the change

Implementation questions / considerations (continued)

- Is progress towards objectives and targets being measured during implementation?
- People - Is there ongoing and regular communication with staff and stakeholders about progress with the benefits of the amalgamation?
- Are people and cultural issues being monitored?
- Are surveys of staff opinions being conducted?
- Will adjustments be made to implementation based on feedback from employees?
- Is the administration of voluntary redundancies running to expectations?
- Is the staffing of the core HR functions stable and well qualified for the amalgamation period?
- Is it likely that key staff and corporate knowledge will be lost? o What is the quality of HR management?
- Is there a need to upgrade skills and competence of staff? o What is the compatibility of existing HR policies?
- Any superannuation implications? Numbers in old schemes?
- Are actions underway to consolidate awards?
- Is there an opportunity to introduce a new performance management system?
- Will it help align individual performance with the new priorities?
- Will it help differentiate between performances and provide more effective feedback and rewards?
- Property Systems - Are the ICT system issues identified in the amalgamation plan being actioned?

3 Implement – Implementing the change

Implementation questions / considerations (continued)

- Finance - Is the need for staffing of the core finance functions to be well qualified and stable for the amalgamation period being addressed?
- Are policies, procedures, manuals and instructions being reviewed and updated?
- Are differences financial operations being assessed?
- What are the main sources of revenue and expenses? o What is the level and type of capital expenditure?
- What are the working capital requirements?
- What are the types of assets and valuation methods?
- What are the levels and types of investments, liabilities and commitments? o What are the levels of accounts payable?
- What are the taxation implications of the amalgamation? (see Treasury Circular 05/08
- Machinery of Government Changes Application to GST and FBT Responsibilities – (7 September 2005) -What are the recent year trends in key financial indicators?
- What is the projected financial performance of the new Department?
- Has a review and realignment of the chart of accounts commenced?
- How long will the financial management of the new divisions continue to operate independently?
- Are financial systems adequate?
- Do systems need to be integrated?

3 Implement – Implementing the change

Implementation questions / considerations (continued)

- How and when will handovers occur?
Are accruals correctly calculated?
- How soon is it before will financial accounts have to be prepared?
Is capital work in progress
correctly calculated?
- Will new staff, roles and responsibilities ensure cut-offs are processed accurately and on time?
- Are issues with the location, type and size of facilities and/or accommodation being addressed?
- What is the length of leases, quality of facilities?
What is the extent of excess assets, leases?
- Can facilities be further consolidated?
Are asset registers up-to-date?
- Signage - Have all stationery, signage and uniforms been identified for replacement?
- Has a balance been struck between introducing the new and phasing out the old?

	1. Identify	2. Develop / create	3. Implement	4. Evaluate
Audit office of NSW key stages of amalgamation	taking action early	developing formal plans and solutions	Implementing the change	assessing results against objectives
MoG stages	Pre transition, governance and due diligence.	Planning, interim solutions.	Cut-over and full transition.	Post transition, evaluation of outco mes.

4 Evaluate - assessing results against objectives

Implementation questions / considerations

- Results - Is the amalgamation performing as expected?
- Can you readily rate the performance of key result areas on a scale of one to ten?
- Have all the changes identified at the outset been implemented?
- Have unexpected benefits been taken up and optimised?
- Are there any missed opportunities that can now be pursued?
- Evaluation - Is an evaluation regime in place that will periodically assess amalgamation against objectives and targets?
- Is there a process to report periodically on outcomes and benefits to the board of management, government, stakeholders and staff?
- Is the performance of the amalgamation included in the annual report?
- Reporting - How will the benefits of the amalgamation be presented?
- Will the information come readily from corporate and project management information systems?

4 Evaluate - assessing results against objectives

Implementation questions / considerations (continued)

- Is it possible to include tables or graphs presenting results of the amalgamation, such as reductions in budgets, staff numbers, property/accommodation costs and transaction costs to consumers?
- Is evaluation of the amalgamation to be included in the Department's annual reports?
- What lessons have been learnt from the amalgamation?
- Has there been feedback to central agencies to improve the implementation of future amalgamations?
- Corporate plan - Amalgamation can be complete but effective integration takes longer.
- Are all incomplete tasks carried over through corporate planning processes?
- Are they clearly identified, and their performance monitored and reported on? o Does this include the voluntary redundancy program?
- Does the new corporate plan allow for the monitoring and reporting of projects not finalised during implementation?
- Steering group direction -Is it clear to the steering group what is the purpose of the Government's decision and what are the expected benefits?
- Is it clear to the steering group what it must achieve, and by when?
- Are there comparable amalgamation experiences for the steering group to draw from?
- Can the steering group's tasks be split into manageable steps, achievable within the required time?
- Information for the steering group - Is there sufficient understanding of what is being brought together? For example: functions, structures, cultures, service programs, existing change programs etc

4 Evaluate - assessing results against objectives

Implementation questions / considerations (continued)

- Is there sufficient understanding of the efficiencies to be achieved?
For example: Treasury requirements, Ministerial requirements, reform agenda outcomes, etc
- Is there sufficient understanding of the costs of the amalgamation?
- To what extent are amalgamation costs to be absorbed by existing budgets?
- What amalgamation costs are to get Treasury funding?
- Does the steering group have sufficient appropriate information available to it?
- Is any analysis supporting the amalgamation decision accessible?
- Understanding amalgamation benefits - What are the key amalgamation benefits to be addressed? For example: savings and budget targets, staff reductions, and back office consolidation.
- What are the new service synergies to be created?
- What similar roles and functions are to (can be) consolidated?
- Are there comparable jobs and numbers of staff at similar levels in similar jobs?
- What is the new structure likely to look like?
- Steering group liaison - Does the steering group involve all relevant stakeholders?
- Including representatives of the Department of Premier and Cabinet (DPC) and NSW Treasury undertaking key roles in the steering group, and consideration of union views?
- Does the steering group have a clear line of communication to the Director General, DPC and Secretary Treasury for its recommendations?

4 Evaluate - assessing results against objectives

Implementation questions / considerations (continued)

- Implications for government initiatives and services - Will changes create risks for the delivery of State Plan priorities, or other key government initiatives?
- Can negative impacts of the amalgamation on the delivery of government services be kept to a minimum and positive impacts accentuated?
- Administration Orders - Is it necessary to fine-tune the Administrative Orders and Public Sector Employment and Management (General) Orders drawn up immediately following the government's amalgamation decision?
- Including any amendments to the Orders on how activities and staff are allocated.
- Is the new Department's structure and nomenclature consistent with the Administrative Order creating the new Department and re-allocation of Acts?
- Is it necessary to liaise with the Parliamentary Counsel's Office on any further amendments to Acts or regulations?
- Budget and financial management implications - Have appropriate changes under financial legislation been agreed with Treasury?
- Is Treasury involved in the reallocation of budgets and assets/liabilities and any transfers under Section 24 of the Public Finance and Audit Act (PFAA) to be made by the Treasurer?
- Have obligations under the Public Finance and Audit Act 1983 and the Public Authorities (Financial Arrangements) Act 1987 been reviewed and necessary change to regulations, delegations and schedules made?
- At what stage in the annual budget cycle is has the new Department been created?
- If created soon after the March election Departmental and portfolio budget details will need to be finalised quickly for the June Budget.
- Steering group outcomes - Are the objectives and benefits of the amalgamation clear to the leadership of the new Department?

4 Evaluate - assessing results against objectives

Implementation questions / considerations (continued)

- Has the steering group confidence that implementation of the amalgamation by the new Department will meet amalgamation objectives and deliver expected benefits?
- Are there any significant matters carried over from the steering group requiring the attention of the new Department? For example: further finetuning of the Orders, continuing budget negotiations.
- Understanding amalgamation benefits - What are the key amalgamation benefits to be addressed? For example: savings and budget targets, staff reductions, and back office consolidation.
- What are the new service synergies to be created? Including consideration of:
- What similar roles and functions are to (can be) consolidated?
- Are there comparable jobs and numbers of staff at similar levels in similar jobs?
- What is the new structure likely to look like?
- Steering group liaison - Does the steering group involve all relevant stakeholders?
- Including representatives of the Department of Premier and Cabinet (DPC) and NSW Treasury undertaking key roles in the steering group, and consideration of union views?
- Does the steering group have a clear line of communication to the Director General, DPC and Secretary Treasury for its recommendations?
- Implications for government initiatives and services - Will changes create risks for the delivery of State Plan priorities, or other key government initiatives?
- Can negative impacts of the amalgamation on the delivery of government services be kept to a minimum and positive impacts accentuated?

4 Evaluate - assessing results against objectives

Implementation questions / considerations (continued)

- Administration Orders - Is it necessary to fine-tune the Administrative Orders and Public Sector Employment and Management (General) Orders drawn up immediately following the government's amalgamation decision?

This includes any amendments to the Orders on how activities and staff are allocated.
- Is the new Department's structure and nomenclature consistent with the Administrative Order creating the new Department and re-allocation of Acts?
- Is it necessary to liaise with the Parliamentary Counsel's Office on any further amendments to Acts or regulations?
- Budget and financial management implications - Have appropriate changes under financial legislation been agreed with Treasury?
- Is Treasury involved in the reallocation of budgets and assets/liabilities and any transfers under Section 24 of the Public Finance and Audit Act (PFAA) to be made by the Treasurer?
- Have obligations under the Public Finance and Audit Act 1983 and the Public Authorities (Financial Arrangements) Act 1987 been reviewed and necessary change to regulations, delegations and schedules made?
- At what stage in the annual budget cycle is has the new Department been created?
- If created soon after the March election Departmental and portfolio budget details will need to be finalised quickly for the June Budget.
- Steering group outcomes - Are the objectives and benefits of the amalgamation clear to the leadership of the new Department?
- Has the steering group confidence that implementation of the amalgamation by the new Department will meet amalgamation objectives and deliver expected benefits?
- Are there any significant matters carried over from the steering group requiring the attention of the new Department?

For example: further finetuning of the Orders, continuing budget negotiations.

2.3 Resources, responsibilities and expectations

Resource Planning

Implementation requires the right mix of skills and resources to achieve expected policy objectives. The right results are more likely where adequate consideration of the various resources required for successful outcomes is incorporated into the implementation planning.

Implementation often requires specific skill sets. Availability of the required mix of skills can be assisted by effective workforce planning and skills development. Not least among the required skills is the area of financial resource management.

One of the most common implementation problems is the unavailability of personnel with the skills and knowledge to implement initiatives. Even where skilled personnel are available, skills required for implementation.

An early assessment of the required and available resources and skills should be conducted during implementation planning. There needs to be clear identification of the different types of skills needed at the different stages and how they can be readily integrated and utilised by the project.

Where implementation skills for an initiative are in short supply, or outside a Department's / agency's traditional skills, consideration may also be given to employing outside expertise. In these cases, a transfer of knowledge back to the Department / agency is required to minimise the risk of skills being lost once the consultant or contractor completes the contract.

Financial Resources

Realistic timeframes and systematic planning reduce the likelihood of significant variance between funding estimates and actual resource usage. Notwithstanding the robustness of planning, one of the major challenges for agencies is applying adequate financial management to the initiative.

The early involvement of appropriately skilled and experienced financial management personnel is usually necessary for all but the smallest initiatives.

One of the key issues is sufficient skilled attention to identification of the appropriate funding requirements for implementation. Generally speaking, this includes an appropriately crafted budget and establishing the ground rules for managing that budget, including managing contingency funding and financial risk.

Need to deeply embed financial management personnel if managers are not skilled, it will then impacts on intended/ expected outcomes.

Effective financial management involves monitoring and reporting against expenditure trends to support the capacity to optimise implementation resources.

Detailed and accurate expenditure reports are an essential tool for tracking the expenditure trends that inform decision-making. In the absence of accurate scheduling against milestones, there may be raised expectations about the progress of implementation.

Systems Resources

Information systems and databases support the delivery of most Australian Government programmes and services. It is therefore likely that IT capability is a critical success factor in implementing an initiative.

Experience shows that this is an area where the risk of failure can be high. Where systems are inadequate and replacements are not identified early enough in the process, this could have serious consequences for the progress of implementation.

Whilst there is a substantial body of guidance on processes for the development of IT systems, there are some important practical considerations that can assist senior responsible officers in overseeing projects which have a substantial dependence on IT system changes/developments.

As with all aspects of implementation, a key consideration is that IT project development processes and methodologies are well-established and applied consistently through the life of the project. The skills and experience of the project team, allied with well-defined responsibilities, is a key factor in achieving success.

A continuing challenge, especially in highly technical IT-based initiatives, is that system development remains aligned with the policy objectives of the initiatives and promised IT benefits are achievable. This means subjecting the promised system benefits to a 'hard-nosed' appraisal. The most critical technical assessments require close review and may benefit from independent advice. It is easier to make these assessments when there is good communication between the senior responsible officer, IT team members and specialists and the rest of the implementation team.

Implementation plans should include structured testing of IT systems, and formal acceptance sign-off, prior to system implementation.

Systems Resources (continued)

While public sector chief executives are commonly required to deal with an array of policy, programme and organisational issues, it is also important that ongoing attention is given to measures to reinforce good governance and effective administration.⁶

Implementation of policy is more likely to succeed if there is strong executive-level support for the delivery processes for the policy. Chief executives are responsible not only for providing policy advice to the Government but also for ensuring the delivery of the services that result from that advice.

A critical prerequisite for successful implementation — especially that involving significant changes to a Department's / agency's structures, processes or culture — is an executive that is committed to, supports and models' best practice. Without strong and visible top-down support, any underlying changes will be ineffective.

In normal circumstances the chief executive will devolve some governance responsibilities to other members of the Department's executive. However, the chief executive does need to obtain sufficient assurance around key governance issues for the implementation of any initiative. The following are some key questions to assist chief executives to be confident about governance matters for implementation processes generally across the Department. In reflecting on these points, it is important to give weight to informal networks and organisational culture as well as to the formal arrangements.

MoG Resources and Teams

For a larger MoG the following resources would be required:

- MoG Director, Program / Project Manager or Lead (depending on size and complexity of the MoG).
- Coordination resources across workstreams.
- Communication and change resources.
- HR SAP Specialist.
- Integration and Systems Architect (depending on size and complexity of the MoG).
- Workstream project teams.

Roles and responsibilities

Senior responsible officers are also required to set up the most appropriate team to implement the initiative. This includes the adequacy of skills of the implementation team. Clear direction from the senior responsible officer to the programme manager on the implementation team members' roles and responsibilities is a key requirement.

To be effective, policy and programme implementation requires there to be a senior responsible officer who is accountable for the success of a policy's implementation. This is the person to whom the relevant Minister and executive turn for progress reports and details of emerging risks.

The senior responsible officer can play a pivotal role in:

- obtaining 'buy-in' by the executive and key players.
- giving visibility to the strength of executive-level support to implementation of the initiative.
- considering funding issues relevant to the initiative.
- providing delegations to the appropriate levels.
- considering whether the right people have been engaged and are working on the right things at the right time.

Senior responsible officers should consider whether they have the right skills to oversee the implementation of the initiative. If not, how will the right skills be obtained? This is not a matter to be left to chance, or to learning on the job. Options include the use of a mentor or specialist expertise.

Resourcing questions / considerations

- Is a single senior responsible officer accountable for the delivery of each work stream?
- Are implementation skills valued and developed to assist in the implementation challenge?
- Are there skilled and experienced people available in the implementation team? If not, is there access to expertise to minimise the risk?
- Is there alignment between resources for implementation and requirements?
- Has adequate attention been given to cultural and change management issues?
- Are there adequate approaches for estimating, monitoring and controlling expenditure on implementation?
- Are information systems resources and management sufficient to support implementation?
- Does the senior responsible officer have the appropriate authority, skills and resources to deliver?
- Consideration of staffing and skills required to implement the initiative has been taken into account?
- Are implementation skills valued and developed to assist in the implementation challenge?
- Are there skilled and experienced people available in the implementation team? If not, is there access to expertise to minimise the risk?
- Is there alignment between resources for implementation and requirements?
- Are there adequate approaches for estimating, monitoring and controlling expenditure on implementation?
- Are information systems resources and management sufficient to support implementation?

MoG Steering Committee

The purpose of a MoG Implementation Steering Committee (MoG Steerco) is to provide oversight to the programs for an in-coming MoG change for the Department to ensure the implementation of changes outlined in the Administrative Arrangement Orders and agreed MoG initiatives approved by Cabinet.

In accordance with the authority delegated by the participating Department(s), the role of each participant in the MoG Steering Committee is to provide leadership, advice and make informed decisions to ensure the successful transition and completion of the MoG change. This includes the following responsibilities:

- Monitor the progress of the MoG change, implementation and completion of transition.
- Identify, evaluate and manage risks, cognisant of MoG and Department / agency constraints (i.e. time, budget, scope, resources) and other significant initiatives and programs between affected Department / agency that may impact the success implementation of MoG changes.
- Review recommendations from the MoG project control group and the supporting Departments (HR, FPFF, Decision Support, Governance, Internal Comms, Legal, Parliamentary Government Services).
- Escalate, as required, to the Secretary any contentious issues arising from the MoG steer co.
- Oversee the development of communication and change management strategies to optimise benefits and staff engagement from each of the MoG workstreams.
- Approve MoG program and project variance and change requests within the approved budget and timeframes.
- Approve the delivery and sign-off at the closure of the MoG transition phases and/or implementation stages (Pre-MoG, Transition and Post-MoG / evaluation).
- It is important to note that should there be any deviation to the risk profile, costs or schedule exceed the agreed tolerance of the MoG Steering Committee terms of reference (TOR), these will be escalated to the MoG steer co for resolution.

MoG Steering Committee (continued)

The MoG steering committee should create an environment where people are prepared to ask for help early enough and not at a crisis point. When setting up a steering committee consideration needs to be given to other aspects of good governance discussed in this guide, including the skills required, roles and responsibilities. It is better practice to maintain and distribute minutes of meetings and agreed action items to all agencies involved in implementation. This provides transparency to the decision-making process.

Senior responsible officers need to provide for clear reporting arrangements sufficient to provide assurance to the chief executive on progress in implementation. Reporting should minimise the risk of duplication and/or gaps in information.

Where there are agreements or MOUs in place, they should specify the reporting requirements from other agencies or organisations involved with the implementation. Reporting and monitoring arrangements need to be robust enough so that 'bad news' is not filtered out of reports to the executive and senior responsible officers.

Appropriate means of dealing with bad news promptly are critical to implementation success. Consideration should also be given to worst-case scenario and/or exit strategies if there is a risk that the initiative may not meet its objective.

Guarding against conflicts of interest - Where MoG changes, impacts and its implementation involve negotiation and/or consultation with stakeholders, has significant attention been given to matters of conflict of interest?

Senior responsible officers should consider potential or perceived conflicts of interest, particularly when negotiation and/or consultation with stakeholders has occurred during policy development. Significant risks can arise when managing Budget-sensitive matters, particularly where those involved may gain knowledge or insights into information that could benefit them financially.

A suitable risk management strategy to preserve the integrity of sensitive information requires consideration of the degree, nature and extent of the potential for conflict of interest. The use of a confidentiality agreement during discussions with stakeholders is one option to consider in managing this risk.

It is also important that the implementation team knows what a conflict of interest is, and to create an environment where potential conflicts of interest can be discussed and disclosed in a transparent and accountable manner.

2.4 Communication and change management

Communication

Communication about a policy or programme initiative needs commitment and support from all those involved with implementation. This involves being 'outward-looking', that is, a view not only from the Department's / agency's perspective but also from the perspective of stakeholders, and in particular on how the target audience will react and the best means of communication.

The objective of communication should be clear (and in line with the initial policy objective). This is assisted by the development of a communication strategy which also provides a means of assessing success or otherwise.

In normal circumstances the chief executive may devolve most responsibility for communication to another member of the Department's / agency's executive. However, the chief executive does need to obtain sufficient assurance around key communication issues for the implementation. The following are some key questions to assist chief executives to be confident that communication has been adequately considered and addressed.

Communication is a central component of any change process. The greater the impact or change, the greater the need for clear communication of the reasons and rationale behind it, the benefits expected, the plans for its implementation and its proposed effects. Without effective communication, stakeholders may miss out on vital information and may not understand why change is needed, or the benefits to them of the change.

The objective of communication is to:

- keep awareness and commitment high.
- maintain consistent messages.
- ensure that expectations do not drift out of line with what will be delivered.

Matters to assess when developing a strategy include an awareness of the obstacles to effective communication and targeting of different stakeholders using different means. The strategy should also address the information needs of all those affected — for example interested stakeholders who may not be eligible for services/benefits, but who may be able to disseminate information, as well as deliverers and implementers. Actions arising from the strategy should be appropriately reflected in the implementation planning for the initiative.

Media management is often an important aspect of a communication strategy. The strategy may need to consider both proactive and reactive aspects of media management.

When developing the strategy, it is important to allow senior management to be engaged in the process, to discuss their expectations and to provide any feedback. This also facilitates identifying how the success criteria for the initiative can be reflected in key messages of the communication strategy.

Agencies frequently underestimate the resources required for the conduct of an effective communications campaign. The Government Communications Unit (GCU), located in PM&C, is available to provide advice on communications best practice, including research, public relations and advertising.

Making communication an integral part of implementation

It is important that the implementation team clearly understands what is to be achieved by the communication strategy, as they will have to make the decisions about timing and roll-out of the strategy as implementation progresses.

The best means of communication with stakeholders within an overall strategy will vary. There may be a number of forms of communication to choose from, including seminars and workshops; press/media; bulletins; briefings and announcements; press releases; television; radio; and websites. It is better to limit the number of channels, rather than use a wide variety of ways, as this may hinder communication or cause confusion. These decisions should be guided by the assessed information channel preferences of the target group(s), as reflected in the communication strategy.

Changes to communication means and priorities may be required during implementation, in order to cater for the evolving requirements of stakeholders, particularly as their knowledge increases and demand for information grows. Monitoring of stakeholder reactions to the various means of communication assists in assessing the need for such changes and in managing expectations throughout implementation.

The appropriate timing of communication is essential. There is little value in having a communication strategy that is rolled out at the wrong time. If it is too late, concerns and incorrect assumptions may have developed; if it is too early, it is likely to miss its target. Such timing problems are likely to make implementation and acceptance of the initiative more difficult.

Where the initiative is whole-of-government, identification of a lead Department / agency is often highly desirable. The lead Department / agency has the role of ensuring that a process has been established where information is shared and flows between the agencies involved. This includes communication strategies.

It is better practice for whole-of-government initiatives to have an overarching communication strategy so that all parties can collaborate with each other effectively. While each Department / agency involved may develop its own communication strategy, an overarching strategy ensures consistency of key messages. If agencies do not coordinate communication, stakeholders may become confused and be overwhelmed with information. Alternatively, there may be gaps in the information provided.

Whole-of-government initiatives also require agencies to share information on communication issues, such as what activities each Department / agency is undertaking. Joint communication activities can often be very effective for whole-of-government initiatives, presenting more of a 'one-stop shop' approach, and shared opportunities for media management activities.

Communication questions / considerations

- Has sufficient consideration been given to communication requirements for the initiative, including major obstacles to communication and how they might be overcome?
- Is the communication strategy structured around the success criteria for the initiative?
- Does the communication strategy address proactive and reactive media management?
- Have sufficient resources been allocated for communication requirements?
- Is the implementation team clear on what is to be achieved through the communication strategy?
- Are communications appropriately targeted to client/stakeholder groups?
- Is the nature and timing of communication aligned with roll-out?
- Is there an overarching approach to communication, media management and promotional activities for whole-of-government initiatives?
- Developing a communication strategy - Has sufficient consideration been given to communication requirements for the initiative, including major obstacles to communication and how they might be overcome?
- Is the communication strategy structured around the success criteria for the initiative?
- Does the communication strategy address proactive and reactive media management?
- Have sufficient resources been allocated for communication requirements?

Communication questions / considerations (continued)

- A risk to implementation of a policy initiative is that those who are intended to benefit from the initiative do not do so.
- Effectively communicating what the initiative is about, and intended to achieve, reduces this risk.
- Implementation of an initiative is likely to be more successful if there is a clear communication strategy. Ensure that there is sufficient strategy is to identify the target audiences and to describe what information and publicity 'out there' will be communicated, how it will be communicated, when and for a new initiative and by whom?
- Is the implementation team clear on what is to be achieved through the communication strategy?

Change management issues

Has adequate attention been given to cultural and change management issues?

MoG's often involve organisational change. This is by nature complex and requires senior-level attention and leadership as well as the right skills.

Successful change management strategies require structured planning, design, communication and administration, as well as early and continuous stakeholder involvement.

MoG implementation involves significant service delivery and/or behavioural changes, it may be necessary to escalate stakeholder feedback if this indicates that the change may be more difficult to implement than expected.

It is important not to underestimate the importance of change management. Insufficient attention to this may lead to unexpected reactions and resistance to the change, reducing the likelihood of timely and successful policy outcomes.

Additional change management activities will help in a more effective transition.

These include:

- Staff engagement.
- Roadshows.
- Welcome sessions.
- Relocation and welcome activities.

For MoG communication and change checklists and instructions please refer to **Appendix B9 Communication and change**.

Stakeholder engagement

Stakeholder engagement starts with a clear objective for consultation, followed by an identification of the range of people and agencies with an interest in the initiative. It is important that stakeholders understand why they are being consulted and have a realistic expectation about their capacity to influence the implementation.

The nature and means of consulting with stakeholders will, in part, reflect their involvement during the policy development phase. Stakeholders may not have been consulted for a number of reasons, including the sensitivity of the initiative or insufficient time. As with many aspects of planning for implementation, stakeholder engagement should happen as early as possible.

In normal circumstances the chief executive may devolve responsibility for stakeholder management to another member of the Department's / agency's executive. However, the chief executive does need to obtain assurance around key stakeholder management issues for the implementation of an initiative. The following are some key questions to assist chief executives to be confident about stakeholder management for an initiative.

Most agencies have a wide range of stakeholders with an interest in their operations. The interests represented by these stakeholders can be disparate, sometimes to the point where they can be in conflict with one another. Stakeholder management is therefore a key aspect of implementation.¹²

If stakeholders are not identified and consulted, they may object to various elements during implementation. For this reason, governance structures should ensure that the legitimate interests of a range of stakeholders are properly and appropriately considered. The less stakeholders are involved, the higher the risk of failure during implementation.

Stakeholder management requires an openness and consideration as to why people are being consulted, how they will be consulted and how much influence they will have. Communication is essential and those consulted need to be provided with comprehensive, balanced and accurate information.

Stakeholder engagement (continued)

The first step is to clearly define the objective of the planned engagement with stakeholders. For example, is the purpose to:

- obtain buy-in.
- have a means of communicating with the client group.
- test the initiative.
- test the design.

Once this has been determined, consideration can be given to identifying the target group of stakeholders.

The target group may be some or all of those with the greatest knowledge or understanding of the issue; those likely to be most affected by the policy response; or those who have an interest in the workability of the solution.

Often stakeholder views and judgments will reflect their own interests. Nevertheless, consideration of stakeholder input, having regard to conflicting interests and different perspectives, is likely to improve practical knowledge of what may work on the ground. This will help thinking about the proposed way forward, including from the end-user's perspective that is, from a customer-focused view.

Key stakeholders are likely to include other Australian Government agencies; State and Territory governments; industry representatives; private sector organisations; non-government organisations; lobby groups; and the potential client group.

It is useful to weigh up and consider the risk and impact on implementation if particular stakeholders are not engaged. Equally, the Department / agency needs some confidence that it will gain something from stakeholder engagement, as this can be a costly and time-consuming exercise raising probity issues and issues of control of policy development by the Government.

Stakeholder engagement (continued)

No simple approach to engaging stakeholders is suitable for all situations. Quite often a mix of approaches is necessary. Accordingly, it is important to consider the unique characteristics of groups of stakeholders, and what approaches are best for particular groups. Forms of stakeholder engagement include:

- one-to-one discussions.
- focus groups.
- providing documentation for comment.
- questionnaires.
- forums.
- consultative committees.
- surveys.

Sometimes, stakeholder engagement may mean going through stakeholder groups, such as peak industry associations. However, it is important to recognise that these groups may not reflect the totality of views of stakeholders.

Engaging with State and Territory government stakeholders can often bring different considerations. For example, discussions on implementation may become confused with broader policy positions. The key is to be realistic about the time necessary to win joint engagement with the initiative.

One thing to consider is whether there is likely to be stakeholder resistance to the proposed change. If this is likely, it will be an important factor in engaging with stakeholders. In particular, it will raise issues of how to overcome any resistance to change and how to achieve stakeholder buy-in.

It is important for the senior responsible officer to establish who will be responsible and accountable for stakeholder management. The responsible person needs to be aware of how stakeholder engagement contributes to the ultimate success of the initiative in achieving the agreed policy objective. Managing interactions with stakeholders may require different skills to those of the rest of the implementation team.

Engaging with stakeholders acknowledges their role and their views but it is also important to manage the risk of unduly raising the expectations of stakeholders in the process of engagement.

The risk of disappointed expectations arises when stakeholders believe they will have more power or influence than is intended or possible. This risk can be managed by making clear from the outset what the objectives of stakeholder engagement are and what this implies for the respective roles of the participating parties.

Stakeholder engagement (continued)

Engaging stakeholders is an important step in testing whether an initiative is likely to work in practice. As a rule of thumb, it should be undertaken as early as possible to allow for a greater range of solutions to emerge and to raise the chance of successful implementation. Planning should allow adequate time and resources for this to occur.

There is no point in extensively engaging stakeholders if the consultations are not going to shape implementation. Agencies need to demonstrate to stakeholders how their input may be used and why it may not always be possible to do so. Otherwise, consultation mechanisms may foster cynicism amongst stakeholders, undermining the purpose of the initiative.

While the views of all stakeholders should be considered, it is not always possible to please everyone. A strategy on how to deal with potential sensitivities should be developed. Keeping stakeholders informed of a decision and explaining the reason for a decision can reduce this risk. It should also be noted that some of the information from stakeholders may be of considerable significance for the ultimate impact and success of the initiative. This information may need to be escalated to the chief executive, or even to the Minister.

One of the benefits of consulting with stakeholders is the information it provides to enable an organisation to communicate to the target audience more effectively during implementation. This requires establishing a means by which stakeholder views can be tested to inform future communications and making sure that ensuing messages go back to those responsible for the communication strategy.

A2 Implementation Governance

2.5 Objectives, goals and outcomes

Typically, amalgamations of government Departments are intended to achieve:

- better co-ordination of activities resulting in improved services.
- cost savings through reductions in duplication of roles and systems.

The benefits of amalgamations are largely achieved through the synergies of common clients and activities for improved outcomes and benefits for:

- Government and clients (better services).
- Staff (improved careers, facilities).
- Customers, public and taxpayers (reduced costs, increased confidence).

to achieve the following goals.

Goal 1

To integrate the in-coming Department or agency's people, processes and system to the Department.

Goal 2

Transition the in-coming Department or agency's people seamlessly into [Department name here] without impacting service delivery and business continuity.

Goal 3

Ensure the effective communication and change management is implemented for [incoming Department or agency as well as the lead Department name here] staff as well as our customers and stakeholders.

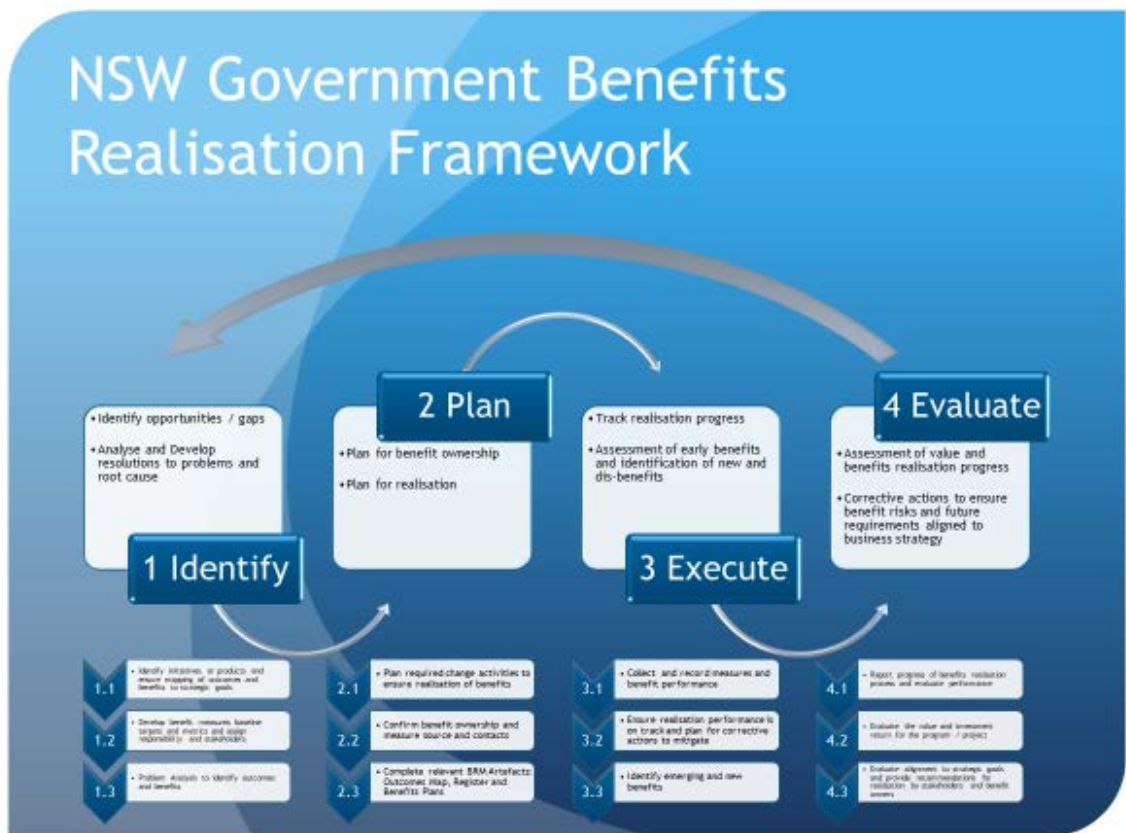
Goal 4

Ensure the on-time readiness of [enter lead Department or agency name here] capabilities and solutions required for: Day 1 (Agreed date or instructed date on Admin orders), Transition (Interim process and systems) and Post Transition with mitigation options if required.

Goal 5

Ensure business requirements for addresses identified gaps, meets business needs, fit-for-purpose, meets legal and fiscal requirements, tested, enables benefits and does not impact any of our goals. The business requirements and solutions will be delivered each of the working groups.

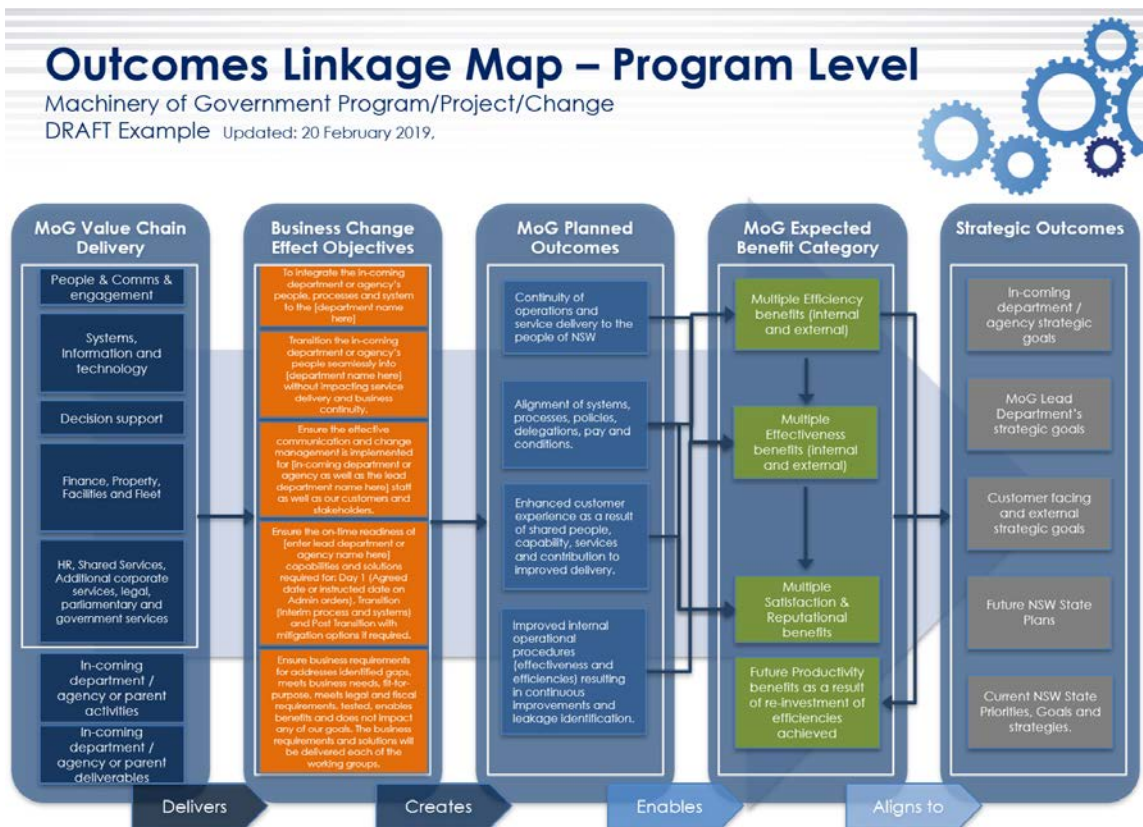
The MoG BPG shows alignment with all other existing Department / agency frameworks. The implementation, MoG change and program/project management approach also aligns with the realisation of outcomes and benefits.



This approach also identifies and links MoG changes, deliverables, change effect, objectives, outcome and benefits.

The MoG outcomes linkage map shows the linkages between the delivery of MoG capability and changes showing:

- Business change.
- Outcomes.
- Benefits.
- Outcomes.
- Strategic Goals.



2.6 Governance

Governance is the set of responsibilities and practices, policies and procedures, exercised by an agency's executive, to provide strategic direction, ensure objectives are achieved, manage risks and use resources responsibly and with accountability. Sound governance arrangements are critical to the success of programme and policy implementation.

The nature and complexity of governance arrangements must reflect the size and scope of the initiative. These factors will influence the degree to which senior managers need to be involved in obtaining assurance around the governance arrangements, as well as the degree of their formality.

At the least, consideration needs to be given to the roles, responsibilities and accountabilities of those involved; the rules and procedures for decision-making; and the integration of the project governance arrangement within an organisation's broader corporate governance framework.

For the arrangement to be effective, the lead Department (managing the incoming MoG change) should have the authority and recognition to act in this capacity. It may be the case that the lead Department has primary responsibility (rather than an operational role), effectively becoming an actual or de facto purchaser of services from one or more other agencies to facilitate implementation.

Consideration should be given to formalising such arrangements or committees. Their purpose is to set out:

- the objectives of the arrangement, including desired outcomes and timeframes.
- the roles and responsibilities of the agencies, including their capacity to contribute.
- the details of the activity, including specifications of services or projects to be undertaken through MOUs, agreements, contracts.

For medium to larger (and complex) MoG changes, it is advisable to establish a MoG steering committee. Steering committees need to have clarity of roles/responsibilities, conflicts of interest declared, accountability and to assess performance at the end.

This includes:

- resources to be applied by the agencies and related budgetary issues.
- the approach to identifying and sharing the risks and opportunities involved.
- agreed modes of review and evaluation.
- agreed dispute resolution arrangements.

The lead Department / agency should have the role of ensuring that: programme implementation is meeting the Government's objective; a process has been established where information is shared and flows between the agencies involved; performance is monitored; and the commitment by other agencies (as well as their own) is being met.

The size and complexity of many initiatives is such that it is difficult for one senior responsible officer to be sufficiently well informed about every aspect of the initiative.

One approach in these circumstances is to establish a steering committee that is responsible for business issues associated with the initiative. This includes budget strategies; monitoring risks, quality and timelines; and resourcing decisions. Steering committees can have members from inside the Department / agency or more broadly involve stakeholders, specialist consultants or representatives from another Department. The chair of the steering committee then becomes the accountability point for progress of the project.

Engaging and negotiating with central agencies should be considered at the earliest possible stage. If the initiative requires service delivery by another Department, organisation or provider, then roles and responsibilities need to be formalised. The risk in deferring or not considering the formalisation of cross-agency arrangements is that a lack of agreement and confusion about roles may emerge later in implementation. The key is to set up arrangements early, and to formalise them promptly. This applies equally to arrangements with other Departments and agencies.

When engaging between NSW Government Departments, a Memorandum of Understanding (MOU) or an agreement outlining the objective, roles, responsibilities and reporting requirements of those involved is considered better practice. However, setting up these formalities requires an understanding about where there is shared ownership of policy and delivery and where policy owners cannot delegate responsibility and accountability for outcomes to deliverers.

In practice, there will often be differences of opinion and disputes through the implementation of a MoG. It is far better that any differences are dealt with informally and promptly; this can be facilitated by creating the right atmosphere in interactions. However, attention should also be given to more formal procedures before implementation begins — this can prevent blame-shifting when something goes wrong.

MoG governance questions / considerations

- Do the governance arrangements provide for adequate reporting and review mechanisms, including escalation of significant issues and 'bad news'?
- Whole-of-government considerations - Are there whole-of-government dimensions to the policy?
- Have the appropriate agencies been adequately engaged?
- Has a lead Department / agency been identified and its role articulated and accepted by other relevant agencies?
- Are the coordination and sharing arrangements of sufficient breadth and robustness?
- Is there contingency planning, including the analysis and assessment of options and exit strategies for high-risk initiatives?
- Will implementation difficulties be identified promptly and reported?
- Has enough consideration been given to the adequacy of governance arrangements in planning for implementation?
- Do arrangements reflect strong executive-level support? Do people in the organisation know that 'this matters'?
- Is there clarity of purpose, powers and relationships between all those involved in the implementation of a policy initiative?
- Are the governance arrangements between the various parties appropriately formalised and/or documented?
- Is a single senior responsible officer accountable for the delivery of each policy

MoG governance questions / considerations (continued)

- Does the senior responsible officer have the appropriate authority, skills and resources to deliver?
- Steering committee and taskforce - Is there clear recognition of accountability arrangements?
- Effectiveness of arrangements for monitoring and review - Do the governance arrangements provide for adequate reporting and review mechanisms, including escalation of significant issues and 'bad news'?

Managing Conflicts of Interests

It is better practice to formally reflect relationships with stakeholders in governance structures. This helps provide adequate communication flows and manage possible conflicts of interest.

It is often not possible to avoid all potential conflicts. Stakeholders with the most to offer are often those who have the greatest interest in the outcome.

It is important, therefore, to consider the nature and extent of such potential conflicts of interest and to make these known to the parties involved, including protocols to minimise the likelihood of such conflicts.¹³ In practice, some of the things to consider include:

- good documentation of key events and interactions with stakeholders.
- procedures on how to recognise conflicts of interest and how to deal with them.
- procedures on what to do if the rules are not observed.

A useful practice for all implementation team members when engaging with stakeholders is to check with senior team management when in doubt about matters of ethics, including any potential for conflicts of interest.

Dispute resolution

DPC and/or Treasury will mediate if agencies are unable to reach agreement on financial matters within the established timeframe. The mediation process involves:

- The parties providing Finance with information supporting their respective positions.
- The parties meeting jointly with Finance to discuss outstanding issues.
- Finance working with the parties to reach agreement—after conducting an analysis of the parties' information and following discussions Finance may support one of the positions or provide a third position agreement.

The Public Sector Commission (PSC) will mediate on staffing matters if agreement cannot be reached within established timeframes.

Conflict of Interests questions / considerations

- Is the purpose and benefit of stakeholder engagement in planning for implementation clear? For example, is it to obtain buy-in, provide a communication channel, test the design or test the roll-out?
- Have the right stakeholders been identified?
- Has sufficient consideration been given to how stakeholder interactions will be managed during the implementation phase?
- Is there clear accountability for stakeholder management, including managing expectations?
- When is the best time for stakeholders to be engaged to facilitate successful implementation?
- Will the information obtained through stakeholder engagement be acted on?
- Will information from the consultations with stakeholders be used to inform a communication strategy for implementation?
- Are there satisfactory arrangements to manage perceptions of conflict of interest that may arise from consulting with stakeholders?
- Considerations for senior responsible officers
- Identification of stakeholders Is the purpose and benefit of stakeholder engagement in planning for implementation clear? For example, is it to obtain buy-in, provide a communication channel, test the design or test the roll-out?
- Have the right stakeholders been identified?
- Managing stakeholder interactions - Has sufficient consideration been given to how stakeholder interactions will be managed during the implementation phase?
- Is there clear accountability for stakeholder management, including managing expectations?

Conflict of Interests questions / considerations (continued)

- When is the best time for stakeholders to be engaged to facilitate successful implementation?
- Are there satisfactory arrangements to manage perceptions of conflict of interest that may arise from consulting with stakeholders?
- Using information from stakeholders
- Will the information obtained through stakeholder engagement be acted on?
- Will information from the consultations with stakeholders be used to inform a communication strategy for implementation?

Monitoring and review

Monitoring of implementation is most effective when there is early consideration of monitoring arrangements, and agreement on the level and frequency of information to be provided. A key issue at this stage is discussion and agreement on what success looks like.

Monitoring and reporting requirements should reflect the importance of the initiative and its implementation risks and have regard to the administrative burden that data collection and reporting places upon the implementation team and other Department / agency resources. Reporting is most effective when it delivers the right level of detail for accountabilities at each level.

Early identification of appropriate data sources assists in establishing timely and effective monitoring activities. The timely reporting of key issues and trends may have a higher priority than the precise accuracy of underlying data, particularly for higher risk initiatives.

Monitoring should also cover the potential risks to implementation budgeting. For example, that the project might be prematurely committed, overspend or, conversely be unable to spend the full amount budgeted in the prescribed period. Particular attention to monitoring expenditure needs to be applied where implementation involves funding to third-party providers, community-based organisations and/or individuals.

Effective implementation monitoring and review enables agencies to ensure that adequate resources continue to be available to deal with the scope, risk and sensitivity of implementation. It also, enables stakeholders to assess implementation progress, identify and address problems and review its ongoing relevance and priority.

Monitoring and review are more effective when it is performed by personnel with skills and knowledge specific to the implementation being undertaken and who have adequate administrative resources to process routine monitoring data. Results will be optimised when governance arrangements are robust enough to ensure that 'bad news' is not filtered out in progress reports.

Implementation is a form of learning. One key element of that learning is to use the monitoring and review process to provide advice back to the government (including the public service) as implementation proceeds. This allows both decision makers and programme deliverers to learn from the process and where necessary adapt their expectations, adjust their approaches and identify new opportunities.

Monitoring and review (continued)

Monitoring of implementation of MoG's is most effective when there is early consideration of monitoring arrangements, and agreement on the level and frequency of information to be provided. A key issue at this stage is discussion and agreement on what success looks like.

Monitoring and reporting requirements should reflect the importance of the initiative and its implementation risks and have regard to the administrative burden that data collection and reporting places upon the implementation team and other Department / agency resources. Reporting is most effective when it delivers the right level of detail for accountabilities at each level.

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Monitoring the initiative during implementation

Effective management, monitoring and reporting arrangements will keep senior management informed of the progress of key initiatives, and reduce the impact of external reporting requirements, such as the provision of reports to the CIU. It is preferable that internal accountability arrangements are well aligned with external requirements to reduce rework and provide consistent standards and expectations.

Review of progress and initiating any corrective action

Monitoring and review are not a compliance-driven overhead, but a fundamental element of sound governance and quality management. It supports ongoing assessment of progress and risks and informs decisions about whether an initiative is still achievable, or whether its scope, timing or resourcing need to be reviewed.

The senior responsible officer is central to this role through ensuring project teams provide timely and reliable status reports throughout implementation and that there is prompt assessment of the reports and any risks to success.

Review of progress and initiating any corrective action (continued)

A part of appropriate response arrangements is the willingness to escalate issues to senior management in a way that allows them to focus on the key issues and possible solutions. In this context, bad news may be more important for management attention than good news and needs to be passed on and listened to.

Where the implementation of initiatives is multi-staged, it is particularly important that any concerns or lessons from each stage are assessed, escalated as necessary, and resolved. Issues arising should be appropriately addressed before implementation progresses to the next stage.

When unforeseen issues arise and solutions are identified, the implementation plan will need to be adjusted accordingly. Monitoring and review arrangements should provide for agreed corrective actions to be communicated to project managers and followed through in a systematic manner, to ensure the issues are appropriately addressed.

Where several agencies share implementation responsibilities, a coordinated approach for cross-agency reporting is required. A key part of this is clear agreement over where overall responsibility for monitoring and reporting lies, as well as the individual responsibilities for the different components of reporting strategies, depending on the nature of the project and the stage under review.

One of the considerations in such arrangements is to give sufficient attention to the risks of incompatible data between agencies and how this will be dealt with. A balance needs to be struck between the benefits of enhanced data compatibility between agencies and the resources needed to collect any additional information required.

The greater the pressure on a Department or agency to progress initiatives over a short time period, the greater the demand for discipline in record keeping and accountability as part of a sound control environment. This is integral to robust and successful corporate governance.

In short, keep records of key decisions made and the basis for those decisions. This is also likely to improve the information available to the implementers, in particular on the practical considerations that went into policy design and what success looks like.

Monitoring and review questions / considerations

- Are risks to success regularly reviewed, and are the results of these reviews provided to senior management?
- Are appropriate escalation strategies in place?
- Are concerns and lessons learned addressed before progressing to the next stage of multi-staged initiatives?
- In the case of cross-Department or agency measures, have reporting responsibilities and requirements been identified?
- Is the lead Department's / agency's role supported by monitoring activities conducted by other agencies?
- Is there a willingness to intervene with corrective action, or if necessary or stop implementation if benefits are not being achieved or are not on track?

Audit and implementation review

It is desirable that regular monitoring and review of key implementation deliverables be established as early as possible, preferably during the implementation planning phase. Experience indicates that the later monitoring and review commences in the implementation cycle, the more difficult it is to implement any required remedial action.

Progress reporting should provide an assurance of the quality and reliability of the information used. This is optimised when those responsible provide timely, accurate and consistent status reporting.

In normal circumstances the chief executive may devolve most responsibility for monitoring to another member of the Department's / agency's executive. However, the chief executive does need to obtain sufficient assurance around key monitoring, review and delivery issues for the implementation. The degree of reporting detail at each level of the organisation, does not need to be any more than that necessary for providing this assurance. The following are some key questions that would assist chief executives to be confident that the Department / agency has effective monitoring and review arrangements in place when implementing an initiative.

Audit and implementation review (continued)

There can be a tendency to leave consideration of arrangements for evaluation and review until after implementation. However, evaluating an implementation can assist in determining the extent to which the implementation approach adopted contributed to achieving policy objectives. Key lessons learnt may make a significant contribution to the delivery of future policy initiatives.

Evaluations should aim to identify lessons that may help in the future to:

- improve policy design implementation and decision-making.
- help resource allocation.
- enhance accountability in terms of assessing what outcomes were achieved.
- promote organisational learning and good practice.

Audit and post implementation questions / considerations

- Is there a process for monitoring and review of progress on key implementation deliverables?
- Are data supporting performance and progress reporting sufficient for their purpose?
- Is the Department / agency executive kept informed about progress with implementation reports submitted to the CIU?
- Is implementation subject to the Gateway Review Process™? If so, has adequate consideration been given to the documentation required?
- Are risks to success regularly reviewed, and are the results of these reviews provided to senior management?
- Are appropriate escalation strategies in place?
- Are concerns and lessons learned addressed before progressing to the next stage of multi-staged initiatives?
- Is there a willingness to intervene with corrective action, or if necessary, close down implementation if benefits are not being achieved or are not on track?
- In the case of cross-Department / agency measures, have reporting responsibilities and requirements been identified?
- Is the lead Department's / agency's role supported by monitoring activities conducted by other agencies?
- Are there feedback loops to learn the lessons from an implementation?

2.7 Risk Management

Risk management planning

There has been increasing recognition of the need to adopt an effective risk management approach. Agencies have responded in various ways to the need to be more systematic in risk management. Whatever the maturity, makeup or modus operandi of a Department's / agency's risk management framework, timely use of risk management techniques can make a valuable contribution to implementation.

Systematic risk management practices enable agencies to be confident that implementation has been designed to achieve government objectives most effectively. Good risk management practices reduce the likelihood or consequence of unpleasant surprises that may jeopardise the achievement of objectives. The treatment of implementation risks should be realistic, achievable within available resourcing and timelines, and monitored and assessed for effectiveness throughout the implementation process.

Ideally, the identification and treatment of risk should be undertaken at the earliest opportunity, that is, during policy design. More is required than consideration of the potential for something to go wrong. Risk identification and treatment should be an element of the control framework put in place for effective programme implementation.

It is important that judgments and risk assessments that are critical to successful implementation receive immediate and focused scrutiny. Risk management is most effective when those with the direct responsibility for the delivery of project components contribute to the process and when senior managers are accountable for the quality of risk management process.

If significant risks are neglected until a later stage in the implementation process, they can become unwanted surprises. Mitigation will then be much more difficult. As well, the ability to maintain service delivery may be reduced by the need to deal quickly with something unexpected.

Because implementation is most commonly a staged process, rather than part of a one-off exercise, risk management needs to be a continuing focus of attention. Risks need to be actively managed to take account of changing circumstances through the various phases of implementation.

Risks should be reviewed at the key stages of a project. For example, before the release of tender documentation; at formal approval to proceed to implementation; and/or at any later key decision points, such as refinement of policy details and/or significant discussions with key stakeholders.

Risk Framework

The increased understanding across the public sector of risk management processes does not in itself guarantee the proper treatment of challenges to successful policy implementation. There also has to be a real belief in the benefits of risk management.

The effective management of risk requires a robust, Department-wide risk management climate where decisions are based on accurate, well informed judgments. An important consideration for the chief executive is the availability of appropriately skilled senior personnel to manage key risks to successful implementation.

A central implementation challenge for chief executives is to maintain alignment between expectations at Ministerial level and Department-level progress with implementation. This is assisted by a robust risk management approach.

The example shown below was developed by the NSW Department of Planning and Environment for their Cluster.

1 Discover

Discover what could happen in the future

The management of risk is a continuous cycle. To start, understand the context, the objectives you are aiming to achieve, or the changes you foresee. Engage with your colleagues and other stakeholders. Listen, understand and validate their perspectives and insights. Work with your colleagues and consider the events that might happen in the future that may impact your objectives. These are your **Risk Events**. Structure your approach to avoid missing any risks. Describe each Risk Event using a simple format – “Something happening resulting in ... (in impact)”. Consult with stakeholders to confirm each Risk Event is relevant to the objective. Some example Risk Events using the format are provided below:

- Trusted insider (employee or contractor) unauthorised release of information to the public resulting in a loss of trust in the Department, damage to the Department's reputation, action by regulator.
- Employee or contractor failure to declare and register conflicts of interest resulting in claims of bias against the Department, a loss of trust with stakeholders and damage to the Department's reputation.

Using this format it is okay to use a sentence or two to describe a risk. What you are seeking is a description that is clear, comprehensive and the event foreseen to occur in the future is easily understood by others. Test the description of each Risk Event with a colleague to make sure the description is clear. Appoint an owner for each Risk Event discovered.

Risk Management Cycle

4 Know

Deliver confidence to others

Knowing that the actions we have taken to manage a Risk Event are in place and working as intended helps deliver **confidence** to others. To know and deliver confidence identify the actions that if removed, would result in a significant change in the **Level of Risk** or **Control Effectiveness**. For those actions understand:

- the team and individuals who are responsible for the actions
- engage and understand the specific objectives of the action – what success looks like
- design a test that can confirm if the specific objectives are being delivered

If this test can be performed automatically, or via the inspection of established reporting, leverage this information. Once monitoring is established, periodically report on the outcomes and share the knowledge with others. The results of the monitoring may change our **Understanding** of the Risk Event. Post-incident reviews that take place after an occurrence are also ideal occasions to form an opinion on the effectiveness of controls and can help provide confidence to others that our controls are working or not. Agree and set thresholds for acceptable performance of the key actions and where necessary, take action to correct the performance.

2 Understand

Understand our current actions and prioritise

Understand the significance of each Risk Event to determine and prioritise action. Identify what we are doing now, the current suite of actions that act upon the causes, and seek to mitigate the consequences of the Risk Event. In the context of the risk, describe the effectiveness of the current suite of actions using **Figure 1**. This is the **Control Effectiveness Rating**.

Figure 1 - Control Effectiveness Rating

Ineffective	Partially Effective	Substantially Effective	Fully Effective
<p>Ineffective</p> <p>Substantive gaps. Existing controls are established but are not working or are not in place. Enter our controls are designed to manage the cause or they do not operate at all effectively.</p>	<p>Partially Effective</p> <p>Some of the suite of our controls are in place but not all are working or are not in place. Some of our controls are designed to manage the cause or they do not operate at all effectively.</p>	<p>Substantially Effective</p> <p>Most of our controls are in place and are working. Some of our controls are designed to manage the cause or they do not operate at all effectively.</p>	<p>Fully Effective</p> <p>Strong controls are in place and are working. All of our controls are designed to manage the cause or they do not operate at all effectively.</p>

Once we understand our current suite of actions and their effectiveness, we can determine the **Residual Risk**. With reference to experience and the effectiveness of the actions, select from the consequence scale in **Figure 2**. Consider the consequence description that best aligns to the **expected** consequence for the Risk Event. Consider all consequence types (e.g. Reputation, Priority Outcomes, Financial, Safety etc.) Next, determine the likelihood of the **expected consequence occurring** using **Figure 3** in selecting the likelihood; understand our history, the last time a similar event happened. Challenge our operating history to make sure the data is an indicator of the future. Combine the expected consequence and the likelihood of the expected consequence occurring in **Figure 4** to determine the **Level of Risk**. This is the **Residual Risk**.

To further understand the Risk Event, consider the plausible worst case consequence that could arise from the risk using **Figure 2**. This is the **Potential Exposure**.

3 Act

Make decisions and act

Start with the Risk Event with the highest **Level of Risk**. Understand the causes, effects and characteristics of the Risk Event and explore options to improve **Control Effectiveness**. Seek options that act against the leading causes and consequences. Explore options to improve the design and operating effectiveness of the existing actions or the design of new actions where a gap has been identified. Develop an understanding of the net business benefit of each option identified and engage with the decision maker in **Figure 5** to decide on the course of action. To guide the decision, changes to the existing actions to manage a risk should involve a comparison of the **Level of Risk** and the net effect of the actions (controls). This is usually a cost-benefit analysis that includes ancillary cost and benefits. Which each option may be effective to some extent, the objective is to determine the most cost-effective option. One exception to the above rule is prescriptive legislation which may override any cost-benefit analysis and may oblige the Department to adopt particular controls. Where a decision is taken to act, document the **Risk Event**, your understanding, the decision, those accountable, allocate resources, agree deadlines, and have those accountable demonstrate that the new action is operating as intended.

Figure 3 - Likelihood to occur/severity of outcome

Level of Risk	Negligible	Low	Medium	High	Critical
Incidents on course of action	Direct report to Directors	Direct report to Director/Deputy	Direct report to Deputy Director	Direct report to Deputy Director	Direct report to Deputy Director
Incidents that may be act	With no responsibility to act	With no responsibility to act	With no responsibility to act	With no responsibility to act	With no responsibility to act
To be informed/decisions	Direct report to Director/Deputy	Direct report to Deputy Director	Direct report to Deputy Director	Direct report to Deputy Director	Direct report to Deputy Director

Risk Framework (continued)

Ratings

Ineffective	Partially Effective	Substantially Effective	Fully Effective
<p>Significant gaps.</p> <p>Testing of our controls is not established or is not providing any degree of confidence in our controls.</p> <p>Either our controls are not designed to treat the causes or they do not operate at all effectively</p>	<p>While the design of our controls may be largely correct in that they treat most of the causes of the risk, they are not currently very effective.</p> <p>Or</p> <p>Some of our controls do not seem correctly designed in that they do not treat causes, those that are correctly designed are operating effectively</p>	<p>Most of our controls are designed correctly and are in place and effective.</p> <p>Some more work to be done to improve operating effectiveness or management has doubts about operating effectiveness and reliability of some of our controls.</p>	<p>Testing activities are providing confidence that our controls are effective.</p> <p>Controls are well designed for the risk, address the causes and management believes that they are effective and reliable at all times.</p> <p>Management monitoring and review of controls is established.</p>

Level of Risk	Negligible	Low	Medium	High	Very High
Decide on course of action	Direct report to Directors	Direct report to Executive Directors	Direct report to Deputy Secretary	Deputy Secretary	Secretary
Indicative time-frame to act	Within a reasonable time-frame	Within 6 months	With in 3 months	Within 1 month	As soon as practicable
To be informed on decision	Direct report to Executive Directors	Direct report to Deputy Secretary	Deputy Secretary	Secretary	Minister

Level of Risk	Level 1	Level 2	Level 3	Level 4	Level 5
Almost Certain	High	High	High	Very High	Very High
Likely	Low	High	High	Very High	Very High
Possible	Low	High	High	High	Very High
Unlikely	Negligible	Low	High	High	High
Rare	Negligible	Negligible	Low	High	High

Level of Risk Negligible Low Medium High Very High

Likelihood	Descriptor
Almost Certain	Inevitable, expected to occur in most circumstances, could occur more than once a year
Likely	Not surprised if it happens, could occur in most circumstances, could occur within one to two years
Possible	Has occurred in the Department before, might occur in some circumstances, could occur within two to four years
Unlikely	Surprised if it happens, has occurred in a similar Department or organisation, could occur in some circumstances, could occur within four to eight years
Rare	Has not occurred in a similar Department or organisation before, may occur, but only in exceptional circumstances, could occur less than once every eight years

Note: In the context of Projects or Programs, disregard the time periods (e.g.: one to two years) in your selection of likelihood

Risk Framework (continued)

Risk Consequence Types

Consequence Type	Level 1	Level 2	Level 3	Level 4	Level 5
Reputation & Trust	Isolated short term change in customer experience or inconvenience to the livelihood for a number of people; low level disruption to people's lives or local publicity with local community media coverage	Minor change in customer experience and/or customer advocacy for the Department for a number of people; minor disruption to people's lives or extended local community media coverage for less than a week	Moderate change in customer experience and/or advocacy for the Department for a number of people; moderate disruption to people's lives or state media coverage for a number of days	Major change to trust in the NSW Government for many people; major disruption to people's lives; extended disruption to part of an industry or single major operator; with a structured campaigning from NGOs, industry stakeholders or the community or sustained state media coverage for less than a week	Significant change to trust in the NSW Government for many people; major extended disruption to people's lives; extended disruption to industry or sector of the economy, state-wide structured campaigning from NGOs, industry stakeholder or the community or prolonged state media coverage for more than a week
Priority Outcomes (Project)	Moderate change# (5- <10%) in the delivery schedule, cost or outcome of a Project	Major change# (10- <15%) in the delivery schedule, cost or outcome of a Project	Significant change# (>15%) in the delivery schedule, cost or outcome of a Project	Abandonment or failure to deliver a Project	
Priority Outcomes (Program)	Minor change# (1- <5%) in the delivery schedule, cost or outcome of a Program	Moderate change# (5- <10%) in the delivery schedule, cost or outcome of a Program	Major change# (10- <15%) in the delivery schedule, cost or outcome of a Program	Significant change# (>15%) in the delivery schedule, cost or outcome of a Program	Abandonment or failure to deliver a Program
Priority Outcomes (Program Group)		Negligible change# (<1%) in the timing, cost and outcomes of a Program Group	Minor change# (1- <5%) in the timing, cost and outcomes of a Program Group	Moderate change# (5- <10%) in the timing, cost and outcomes of a Program Group	Major change# (10- <15%) in the timing, cost and outcomes of a Program Group
State Priorities			Negligible change# (<1%) in the timing, cost and outcomes of a State Priority	Minor change# (1- <5%) in the timing, cost and outcomes of a State Priority	Moderate change# (>5%) in the timing, cost and outcomes of a State Priority
Regulatory Compliance	Isolated non-compliance with policy, procedure or guideline	Repeated non-compliance with policy, procedure or guideline	Isolated non-compliance with policy, procedure or guideline that is underpinned by legislation or regulation	Repeated non-compliance with policy, procedure or guideline that is underpinned by legislation or regulation	Material or systemic breaches with policy, procedure or guideline that is underpinned by legislation or regulation that may result in loss of trust with external stakeholder(s)
Environment, culture and heritage infrastructure	Minor, recoverable environmental impact to ecosystems requiring short term remediation or a minor impact to cultural asset and/or historic heritage infrastructure	Moderate, recoverable environmental impact to ecosystems requiring remediation or a moderate impact to cultural asset and/or historic heritage infrastructure	Major, recoverable environmental impact to ecosystems requiring long term remediation or a major impact to (non significant) cultural asset and/or historic heritage infrastructure	Irrecoverable, moderate environmental impact to endangered species, ecosystems or an impact to significant cultural asset and/or historic heritage infrastructure	Irrecoverable, major environmental impact to endangered species, ecosystems or a major impact to significant cultural asset and/or historic heritage infrastructure
One-off Financial (Agency)	One off benefit or loss of under \$500K	One off benefit or loss of \$500K- < \$1 million	One off benefit or loss of \$1 million - < \$5 million	One off benefit or loss of \$5 million- < \$10 million	One off benefit or loss of over \$10 million
Ongoing Financial (Agency)	Ongoing annual benefit or loss (year after year) of under \$250K	Ongoing annual benefit or loss of \$250K - < \$500K	Ongoing annual benefit or loss of \$500K - < \$2.5 million	Ongoing annual benefit or loss of \$2.5 million- < \$5 million	Ongoing annual benefit or loss of over \$5 million
Health, Safety and Well-being	Injury with no first aid or medical treatment required	Injury requiring first aid and medical assessment with no follow up treatment required	Injury requiring treatment by registered medical practitioner requiring repeated treatment with no permanent loss of capacity	Injury requiring immediate admission to hospital for treatment resulting in a permanent injury / partial loss of capacity up to ten people	One or more fatality and/or permanent and total disability/ loss of capacity to more than ten people

Actual or perceived

Risk management questions / considerations

- Has enough been done, early enough, to identify and reduce implementation risks?
- Does the senior responsible officer have access to sufficient risk management capability to provide assurance that risks to successful implementation will be dealt with effectively?
- Was the Government appropriately briefed, at an early stage, about key implementation risks, including unknown aspects? Is this adequately documented?
- Where other parties are involved in implementation, are risks appropriately shared? Is there clear recognition of the risk mitigation responsibilities of the various parties?
- Are risk treatments followed through in a systematic way and actively monitored during implementation for their effectiveness?
- Is there contingency planning, including the analysis and assessment of options and exit strategies for high-risk initiatives?
- Will implementation difficulties be identified promptly and reported?
- When mistakes occur, will they be admitted, with explanations of what went wrong and why, and the course corrected?
- Has enough been done, early enough, to identify and reduce implementation risks?
- Does the senior responsible officer have access to sufficient risk management capability to provide assurance that risks to successful implementation will be dealt with effectively?
- Was the Government appropriately briefed, at an early stage, about key implementation risks, including unknown aspects? Is this adequately documented?
- Are the means of and barriers to, implementation of policy considered when policy initiatives are discussed?
- Is it known how the priority of this initiative compares and aligns with other activities?

Risk management questions / considerations (continued)

- Has the knowledge and experience of the implementers been taken into account during policy development?
- Is the Government sufficiently informed of the risks, challenges and practical aspects of the policy that may have an impact on implementation?
- Are proposed commitments and announcements being checked for delivery implications before they are made?
- Are the timeframe and results promised realistic and consistent with estimates of resources?
- Where timeframe imperatives have shortened prior consideration of implementation issues, how will implementation risks be dealt with?
- Have appropriate record keeping and accountability mechanisms been established?
- Adequate consideration of the timeframe for the policy to be implemented has been done?
- Has consideration been given to the need for contingency measures and their impact on the Government's intended outcomes?
- Are there uncertainties in assumptions made in formulating the policy initiative that may have consequences for the success of implementation?
- Is there contingency planning, including the analysis and assessment of options and exit strategies for high-risk initiatives?
- Will implementation difficulties be identified promptly and reported?
- When mistakes occur, will they be admitted, with explanations of what went wrong and why, and the course corrected?
- Where other parties are involved in implementation, are risks appropriately shared? Is there clear recognition of the risk mitigation responsibilities of the various parties?

Issues for attention include;

- Governance: new appointments, committees and structures,
- Legal and delegations,
- Operational synergies,
- Financial: policies, systems and tax,
- Due diligence review,
- Risk assessments, management plans,
- HR policies and systems,
- Shared services,
- New culture, and
- Staff changes, morale, redundancies.

For previous MoG's the following risks were managed. A copy of the Risk Register Template can be found in **Appendix C Tools & Templates**.

- Inefficient transition administration due to poor governance around MOG transition arrangements
- Interruption to BAU functions due to AAO inadequately conferring authority to expend funds and administer statutory Funds
- Interruption to BAU functions due to AAO inadequately conferring administrative authority to in respect of HR and administrative delegations
- Ineffective transition due to inconsistency between delegated authority and system controls
- Interruption to BAU functions due to system incompatibility
- Disruption to service delivery due to inadequate data access
- Incorrect financial model for DoI and DPE due to incorrect revenue treatment and allocation of statutory funds
- Ineffective DRE service delivery due to lack of staff engagement due to uncertainty on new policy and procedural requirements
- Staff non-compliance with policy obligations due to lack of awareness and supporting systems post transition (Code of conduct, COI, Gifts & Benefits, etc)
- Non-compliance with statutory and regulatory obligations through inadequate identification of requirements and support to compliance
- DRE operational governance deteriorates through failure to transfer relevant physical or logical files
- Ineffective operational service delivery due to unavailability of geospatial data
- Invalid decisions being made due to staff operating outside effective delegations and controls

A3 Policy and Operational information analysis

3.1 Human Resources

People Management

Identifying all employees who will be moved

As a general principle, employees are moved with their function.

Employees who normally perform work associated with a function that is to be moved are identified by the losing agency and moved to the gaining agency, including employees who are:

- On paid or unpaid leave—these employees will normally be moved to the gaining agency on the date of the MoG change and start work there when the period of leave ends.
- In receipt of rehabilitation compensation—rehabilitation rights for employees and ex-employees generally continue with the gaining agency.
- Normally performing duties associated with a function being transferred, but temporarily performing duties elsewhere in the agency—these employees are moved to the gaining agency. A temporary transfer back to the losing agency can be arranged, if appropriate.
- Performing duties at a higher classification—these employees will be moved at their substantive classification. The gaining agency may decide to continue the higher duties arrangement.
- Seconded or on temporary transfer to a third agency—these agreements may continue in accordance with the original terms. At the end of a temporary transfer, employees generally return to the agency where their substantive function is located.
- Seconded or on temporary transfer from a third agency—these employees would normally move with their function and return to their original agency at the end of the transfer period.

People Management (continued)

Corporate employees

The movement of corporate employees is negotiated between agencies. This area can be particularly problematic—see Corporate functions and shared services.

Work Health and Safety

iCare has developed a tool to assist agencies to reduce the psychosocial risks of workplace change, available at the Comcare web page.

Delegations

Affected agencies must review their delegations under the GSF Act 2018, this includes Operational delegations. Delegations and authorities attached to employees from a losing agency will cease to have effect in the gaining agency.

Induction

It is good practice for the gaining agency to arrange for appropriate induction for all employees who are moved.

Leaving an agency

In most cases, the losing agency's policies and procedures in relation to the return of property and other items will apply.

Classification and duties

In-coming or out-going employees are moved at their existing classification level and duties.

People Management (continued)

Employment type

Employees are moved at their existing employment status i.e. ongoing or non-ongoing.

Non-ongoing employees are moved to the gaining agency for:
a period equal to the unexpired part of their existing term of engagement; or

- for the remainder of the duration of the task, or
- the existing irregular or intermittent basis.

1Where the engagement of a non-ongoing employee is extended by the gaining agency, the total period of engagement is calculated as if it had been all in the gaining agency.

Conditions of engagement

A gaining agency head cannot impose a condition of engagement under section GSF Act 2018 as an employee moved as the result of a MoG change.

Generally a condition of engagement that was in place for an employee at the losing agency will continue to apply after the employee has moved—for example a probation period. The gaining agency head can decide whether the condition has been met or if it is no longer required. The gaining agency head cannot vary an original condition of engagement.

Conditions of employment

An agency head may impose a continuing condition of employment where it is essential for an employee to meet certain requirements in order to perform a particular set of duties. Such conditions can include level of fitness, attainment of a security clearance, a licence or a qualification.

Where it is proposed to impose a new condition of employment on an employee who has moved as the result of a MoG change, in circumstances where their duties have not changed, the agency is advised to consult the PSC. Legal advice may be necessary.

The Commissioner may make determinations in relation to conditions of employment—see outstanding employment matters below.

People Management (continued)

Employees with a disability

Machinery of Government changes will have significant impact on employees with disability. Some things to consider include:

- Consulting employees with disability on proposed changes and potential impacts early is likely to reduce negative impacts. Clear communication is vital.
- Change can be particularly stressful for employees experiencing mental ill health. Consider the provision of additional support services during MOG changes.
- Ensure that workplace adjustments required by an employee will be available following the MOG change. This includes access to buildings, availability of accessibility technology (such as ZoomText and Jaws) and flexible working arrangements.

A reasonable adjustment passport is a good way to capture employee requirements.

Most Departments have an agreement in place so that workplace adjustment equipment that is specific to an individual will travel with that person following a move.

In some cases it may be in the interests of all parties that an employee not be moved until an outstanding employment matter is resolved.

People Management (continued)

Outstanding employment matters

Losing agencies may choose to finalise performance appraisals and make arrangements to pay pro-rata performance bonuses where these apply.

The GSF Act 2018 provides information on how certain outstanding employment-related matters for employees will be handled, including:

- conditions of engagement.
- conditions of employment.
- NSW PSC Code of Ethics and Conduct investigations and resultant sanctions.
- suspension for a suspected breach of the Code of Conduct.
- processes relating to performance management, fitness for duty, loss of an essential qualification and excess staff.

In some cases it may be in the interests of all parties that an employee not be moved until an outstanding employment matter is resolved.

Senior Executive Service (SEB) Cap

Where a MoG change results in the movement of an SEB position, the SEB cap (and ratio) will be adjusted for both the losing and gaining agency. However, where a gaining agency seeks additional SEB positions, the increase in the SEB cap must be approved by the Minister responsible for the Public Service, through the PSC. Newly created agencies must seek approval to establish a cap.

A Department is asked to contact the PSC early when a MoG change may result in the movement or engagement of SES employees.

People Management (continued)

Unfinished recruitment action

Losing Departments / agencies are asked to advise the gaining agency of any outstanding recruitment relating to jobs in the function being moved with the following three scenarios.

- Scenario one:
 - A decision to engage or promote an individual has been made; but the decision has not come into effect.
 - The function of the role is now with the gaining Department / agency then the losing Department / agency may continue the recruitment process to finality.
 - The vacancy will remain with the losing Department / agency until the process is complete. Once the relevant decision comes into effect the employee will move to the gaining Department / agency.
 - If a gaining agency does not wish the recruitment action to come into effect it will need to ask the losing agency to stop the recruitment action before it takes effect.

- Scenario two:
 - The losing agency has not yet made the decision to engage or promote an individual.
 - The relevant function of the vacancy has moved to the gaining Department / agency.
 - then the gaining agency can choose to proceed with the recruitment process on the basis that the vacancy is a similar vacancy.

- Scenario three
 - The losing agency is to be abolished.
 - Then any recruitment decisions that have not taken effect, including promotions, lapse.
 - The gaining Department / agency head may decide to proceed with the recruitment action, based on the process undertaken to date in the losing Department / agency. Any engagement or promotion decision will be made by the gaining Department / agency whose terms and conditions will apply.

People Management (continued)

Movement of workers compensation claims

MoG changes can affect arrangements with iCare. Changes may result in:

- an agency's premium rate and amount increasing or reducing with the reassignment of staff to different agencies;
- a change to the rehabilitation authority for staff with workers' compensation claims; and
- changes in administrative details such as contact information.

Pay and Conditions

Arrangements for terms and conditions for employees who are moved as the result of a MoG change are described in the GSE Act 2013.

1. Departments are expected to implement change in a way that is consistent with the principles outlined in the Executive Summary.
2. Departments are asked to discuss any issues relating to terms and conditions of employment with the Public Service Commission (PSC) early in a Machinery of Government (MoG) change.

People Management (continued)

Annual salary

In most cases affected employees are moved to the nearest equivalent, or greater, pay point in the gaining agency's workplace agreement, relevant to the employee's classification. If this is not possible, for example, the employee's salary is more than the highest pay point available at the relevant classification, then salary maintenance applies. Salary protection continues until the salary in the relevant agreement catches up with the employee's salary as it was before the move.

For non-ongoing APS who are moved to another APS agency, it is expected that salary maintenance will apply for the duration of an existing contract. Relevant provisions of the gaining agency workplace agreement would also apply.

Annual salary is the employee's salary set out in a workplace agreement, including consideration of individual flexibility arrangements. It does not include such things as higher duties allowance, travel and other expenses or bonuses.

Salary maintenance does not apply to new employment contracts, including new non-ongoing contracts.

There is no entitlement to salary increases based on the losing agency's workplace agreement. Following a move, the gaining agency's enterprise agreement governs pay increases for an employee.

Industrial instruments

In most cases, the receiving agency's enterprise agreement will apply to non-Senior Executive Service (SES) employees who have moved to that agency as the result of a MoG change.

People Management (continued)

Exceptions include where:

- there is no enterprise agreement in place at the gaining agency
- the gaining agency's enterprise agreement does not include provisions essential for the operation of the transferred functions
- transfer of business arrangements apply
- there are relevant provisions in enabling legislation
- instruments in the losing agency expressly preserve terms and conditions after a MoG change
- there are specific provisions in the National Employment Standards or in an award that apply

Departments are asked to contact the PSC for advice in relation to these or any other exceptions.

Transfer of Business

In general, provisions of the Fair Work Act 2009 relating to a transfer of business do not apply to movements between APS agencies.

Where the provisions do apply, the industrial instruments from the losing agency that are relevant to the employees who are moved will apply. These instruments continue to operate until they expire or are replaced by a new workplace agreement.

Agencies are asked to contact the APSC for advice in relation to a proposed transfer of business.

Executive Remuneration Management Policy

Agencies are asked to contact the APSC where approval has been granted, or is requested, to pay an APS employee an amount above that specified in the APS Executive Remuneration Management Policy.

Employee Superannuation

Where a proposed determination may have an impact on employee superannuation, agencies should contact State Super SAS Trustee Corporation.

For additional checklists and MoG instructions please refer to **Appendix B3 HR and Executive Services** checklist and MoG instructions

3.2 ICT and BIS

ICT

Records Management

Information held by agencies is a valuable national resource.

Records are a core strategic asset. The proper treatment of all forms of records is a key consideration in a MoG change.

Agencies are expected to implement change in a way that is consistent with the principles outlined in the Executive Summary.

Questions about records management matters following a Machinery of Government (MoG) change may also be referred to State Archives and Records Authority (SARA).

As soon as practicable, agencies are expected to advise SARA on how functions have been re-allocated so that:

- administrative histories and metadata maintained by the State Archives and Records Administrator (SARA) can be updated
- the agency responsible for controlling records in Archives' custody can be updated
- records authorities can be re-attributed to gaining agencies as necessary.

Managing the transfer

Deciding on what is to happen to agency information, records, data and records management systems is a key component of due diligence. See Planning and Due Diligence.

The losing agency needs to transfer to the gaining agency:

- records held in physical form, together with the systems that control such records, such as databases, spreadsheets and records management systems;
- records held in digital form which means identifying appropriate mechanisms for exporting records from the losing agency's systems and importing them into the gaining agency's systems;
- information held on the internet—this may need to be captured, archived or transferred;
- consider costs associated with transferring physical records that the losing agency has failed to archive
- personnel records such as attendance records, medical certificates and leave forms.

ICT (continued)

Agencies must consider the implications for privacy, freedom of information (FOI), and the Information Publication Scheme.

Information that is not published on agency websites and that may be required for FOI and open public sector information purposes must be retained and appropriately stored.

GIPA Requests

Agencies may find that they receive GIPA requests that must be transferred between agencies and Departments.

Information Technology (IT)

IT matters need to be addressed early in the MoG change process. They can involve significant time and resources to resolve and implement. Poor planning will increase risk and the cost of getting it wrong can be significant.

Agencies are expected to implement change in a way that is consistent with the principles outlined in the Executive Summary.

Information and communications technology strategy

In developing an information and communications technology strategy, consideration should be given to:

- downloading and re-loading databases, electronic mail and personal drives;
- diverting electronic mail and phone calls where necessary (generally only necessary if a function has many external stakeholders or where policy guidelines have recently been widely promulgated);
- developing programs to upload personnel data from the transferring agency's human resources system to the gaining agency's human resources system;
- arranging for transfer of software (having due regard for any licensing issues) and hardware, including desktop computers, printers and file servers;
- whether novation of contracts relating to outsourced computer services is required;
- arranging for employees to transfer to the gaining agency's systems and products, including provision of training, as required;
- updating gaining and transferring agencies' internet sites to reflect changes, arranging pointers from the transferring agency's site where needed;
- updating gaining and transferring agencies' intranet sites;
- creating new logons and email addresses;
- arranging for information in all formats including records and data to be transferred from the transferring agency to the gaining agency or archived (note that previous website data must be retained not only for archiving purposes but also for FOI purposes);

ICT (continued)

- installing cabling and outlets in new accommodation; and
- providing information on disaster recovery/business continuity plans.

Initial ICT checklist

The following provides a checklist related to ICT specific aspects of MoG changes. It draws on information and advice provided by agencies that have had recent experience in implementing MoG changes. While every MoG change is different, this guide aims to provide ICT related advice that will cover most permutations.

- Take a principled approach
- Governance
- Planning
- ICT Checklist items for consideration
 - Assets
 - Business and corporate systems
 - Contracts and procurement
 - Directory services/email arrangements
 - Domain names and websites
 - Government online services
 - Network services
 - Outward facing contacts
 - Parliamentary workflow
 - Records management and archiving
 - Security
 - Service desks
 - Shared drives
 - Shared services/hosting arrangements
 - Social media presence

More information can be found in **Appendix B4 BIS and ICT** checklist and instructions.

3.3 Finance / Decision Support

Financial Management

Financial Management – first 72 hours

Actions for agencies within the first 72 hours of the MoG changes being announced:

- funding (new Department).
- contact with Treasury.
- delegations of powers.
- outcome statements.
- special appropriations and special accounts.

A Department is expected to implement change in a way that is consistent with the principles outlined in the Executive Summary.

Inter-entity Delegations

A Department may need to put in place interim inter-entity delegations under the GSF Act 2018, depending on the timing of transfers of agency functions and appropriations.

For example, an Department may want to consider:

- gaining agencies providing delegations to staff (at the accountable authority level) in the losing agency to enable them to continue to administer functions, until staff in the gaining agency are ready to take over that role.
- losing agencies to seek delegations from the gaining agency (at the accountable authority level) to enable staff to continue to administer functions transferred until appropriations and staff are transferred from the agency.
- if an agency is created, consideration should be given to what delegations, if any, will be required to be in place at the time of establishment. In determining to delegate certain powers, functions or duties the accountable authority should ensure that appropriate systems of risk management and internal controls are implemented.
- agreeing between agencies (at the accountable authority level) that staff in losing agencies continue to undertake transferred activities, using their own delegations and accountable authority instructions, until appropriations and staff are transferred.

It is prudent where a gaining agency is relying on a losing agency to continue to undertake transferred functions to be made with the authority of the gaining agency for future payments. This could be done via email using words similar to below.

I [name] as Accountable Authority of [agency] authorise, to the extent that such authority is necessary, including from XX XXXX 201X (date of MoG announcement), the relevant officials of the Department of XXX to continue to make payments, consistent with program obligations and other relevant policy decisions on behalf of the [program or function description] until the transfer of functions between our agencies is completed.

Financial Management (continued)

Outcome statements

Affected agencies need to review their outcome statements within the first 72 hours of the MoG being announced to determine if changes are required (see Financial Management – other issues page for more information).

Delegations of powers

Accountable Authorities should consider which powers in the GSF Act 2018 and Regulation they may want to delegate immediately.

Officials (and officials in other agencies who are assisting with the transfer of functions) should be advised of the delegation of the Accountable Authorities' powers under the Public Governance, Performance and Accountability Act 2013 (PGPA). Further information can be directed to the Department's Governance or Legal teams or by accessing the Legislation at <https://www.legislation.gov.au/Details/C2013A00123>.

Financial Management (continued)

Assets and Liabilities

Agencies are required to record the transfer of the amount recognised in the books of the transferring agency as at the transfer date.

Assets and liabilities transfer between agencies when control passes from one agency to another, or when effective administrative responsibility transfers for administered items.

Audit Committees and Fraud Control Plans

The Accountable Authority of the agency with transferred functions will need to confirm the relevant audit committee (Government Sector Audit Act 1983, GSA Act and GSF Act 2018) to comply with resources management framework obligations and provide a forum for communication between the Accountable Authority, senior managers of the transferred functions, internal auditors and the Auditor-General. This might initially involve appointing and using the committee of an existing agency.

Note that the audit committee of a gaining agency or an agency with functions transferring may need to ensure that their skills base relates to any new business or are no longer focussed on matters that have transferred to another agency.

Accountable Authorities are also responsible in ensuring their agencies have appropriate fraud control arrangements, and in setting the ethical tone within their agency.

The GSA and GSF Acts states that an entity Accountable Authority must manage the affairs of the agency in a way that promotes proper use of the State resources, the achievement and purposes and the financial sustainability of the agency for which the Accountable Authority is responsible.

The GSA and GSF Acts states that an Accountable Authority must 'take all reasonable measures to prevent, detect and deal with fraud', including conducting a fraud risk assessment when there is a substantial change in the structure, functions or activities of the agency and developing and implementing a fraud control plan for the agency that deals with the identified risks as soon as practicable after conducting the assessment.

Financial Management (continued)

Bank Accounts

Non-corporate NSW Government entities must operate bank accounts in accordance with the Act and policy guidance on managing cash. Additional advice on banking arrangements is provided to affected agencies following the announcement of each MoG.

Agencies must advise NSW Treasury banking team (Banking and Financial Services Division) whenever a new bank account is opened, or if an existing bank account is amended or closed.

Notification to both parties is required regardless of the transactional bank being used.

Agencies affected by a MoG, should consider the impacts to their banking arrangements. Some of those impacts may include:

- a need to transfer bank accounts to the gaining agency;
- establishing new Primary Accounts (i.e. a bank account that can receive drawdowns);
- Transferring of bank account balances; or
- changes to the bank account 'type' (i.e. Departmental / Administered).

PRIME – Treasury Reporting

For an incoming Department / agency, all PRIME activities and responsibilities will be managed by the receiving Department.

This includes:

- PRIME hierarchy configuration.
- PRIME set up and configuration to report actuals.

Financial Management (continued)

Grants

CFOs will need to determine whether the new agency is responsible for any grant programs or individual grants. If the gaining agency is responsible for grants the CFO should:

- determine whether the agency has the necessary appropriations and delegations to support the administration of these grants; and
- have regard to State's grants policy framework in the in regard to the requirements that apply to NSW State grants.

Insurance

iCare should be contacted by both the gaining and the losing agencies in order to reassess the risk profiles of the affected entities and to arrange an adjustment of the insurance premiums and coverage as appropriate.

A particular issue to consider would be any live claim(s) or litigation(s) that the gaining agency would inherit.

3.4 Procurement

Procurement

There may be implications for a Department / agency's procurement agreements, be they contracts, deeds, memoranda of understanding or some other form of agreement.

In the first instance, contact the Department's procurement team for assistance regarding gaining or transferring procurement.

Information regarding procurement is available at <https://www.procurepoint.nsw.gov.au>.

Any queries relating to NSW Government tenders can be directed to the NSW AusTender website contact information at <https://www.australiantenders.com.au/nsw-government-tenders/>.

For the Department of Planning and Environment the due-diligence activities in relation to all procurement activities and current open purchase orders (procurement not complete or in progress) is performed prior to the full transfer of procurement services by the incoming Department / agency.

The detailed MoG checklist and instructions is available in **Appendix B8 Decision support procurement** .

3.5 Property and Facilities

Property

Property management and leasing

Property NSW provides assistance with coordinating and aligning property availabilities and needs across the State. To assist Departments / agencies in managing the impact of MoG changes on property please refer to <https://www.property.nsw.gov.au/>.

Property NSW can assist when reviewing Property Management Plans to reflect implications of MoG changes on property. For an incoming Department / agency all incoming property and facilities services will be managed and lead by the receiving Department and working in partnership with relevant Departments / agencies.

Relocation costs

The general principle to be applied is that a Department / agency should bear their own re-location costs. It is reasonable to expect that a transferring Department / agency would pay for:

- physical movement of employees, furniture, equipment and files.
- downloading information and other information technology activities relating to the move; including FOI and Information Publication Scheme obligations (including the proactive publication of public sector information).
- updating internal records.

Gaining Departments / agencies would be expected to pay for the costs:

- of establishing the transferred employees in their new premises, including re-loading information, setting up access to the network, security arrangements, and updating internal records.

A complete MoG checklist and instructions are included in **Appendix B6 Property Facilities and Fleet**.

3.6 Assets and Fleet

Assets and Fleet

For all assets (excluding ICT and intellectual property), Departments / agencies are required to record the transfer of the amount recognised in the books of the transferring agency as at the transfer date.

Assets and liabilities transfer between Departments / agencies when control passes from one to another, or when effective administrative responsibility transfers for administered items.

All incoming property, asset and fleet MoG changes will be managed and lead by the receiving Department.

A useful link in relation to accounting for Machinery of Government changes (assets and liabilities) can be found at <https://www.finance.gov.au/resource-management/reporting-accounting/accounting-guidance/#rmg118>.

More information can be found in **Appendix B6 Property Facilities and Fleet** checklist and MoG instructions

3.7 Governance

Corporate Governance and Legal issues

Governance

Negotiating an agreement for the transfer of corporate staff, assets and appropriation can be complex. The underlying focus is to achieve the most efficient and effective whole-of-government outcomes in support of the Government's objectives.

Departments are expected to implement change in a way that is consistent with the principles agreed in the Secretary's board.

Corporate functions

The movement of corporate staff, assets and appropriations is for negotiation between affected agencies.

For a straightforward Machinery of Government (MoG) change where corporate delivery models are similar and costing methods are comparable, it may be appropriate for the transfer of corporate resources to be proportionate to the number of other staff moving from one agency to another.

Where a MoG change affects multiple agencies, or where corporate services are delivered and/or costed in different ways, then identifying employees to be moved and agreeing on the transfer of assets and funding is more complex.

As a general rule, decisions on the transfer of corporate staff, assets and appropriations following a MoG change should allow agencies to continue to deliver their corporate services in accordance with their existing operating models.

Where a MoG change is complex

If the MoG change is large, the New Policy Proposal - Standard Departmental Costing template (the template) should be used as a guide for the transfer of corporate services in the first instance.

It may not be appropriate to use the template where corporate services are funded differently and this could result in a windfall gain to once agency.

If there is no agreement to use the template, the funding to be transferred should be the total expenditure that the losing agency was going to commit to the function prior to the MoG change being announced.

Corporate Governance and Legal issues (continued)

Where a MoG change is small

If there is no mutual agreement by the parties to agree to a different model for funding transfers, the template should be used as the default to calculate the corporate services funding to be transferred.

Shared services

Where one or more agencies involved in a MoG change uses a Shared Service Provider (SSP), the following guidelines apply:

The gaining and losing Departments / agencies use an SSP.

- Where all affected agencies use an SSP for corporate services, only funding to perform the corporate service function will be transferred.
- Transfer of funding will take account of SSP costs, where these are different.
- Memoranda of Understanding (MOUs) with SSPs can be updated as necessary.
- The gaining agency uses an SSP and the losing agency does not use an SSP
- The gaining agency will normally receive funding, and not staff, for the relevant corporate services.
- Excess staff will remain with the losing agency to arrange redeployment or redundancy.
- The SSP will continue to provide corporate services to the gaining agency, updating the relevant MOUs as necessary.
- The gaining agency does not use an SSP and the losing agency does use an SSP

The gaining Department / agency may have higher operating costs for corporate services than the losing agency.

- As a result the gaining agency may seek additional funding (from the losing agency) than currently expended on the function
- It is open to the gaining agency to arrange for the losing agency's SSP to continue to perform the corporate services function.

3.8 Legal

Legal

For an incoming Department / agency, the Legal team in the receiving Department plays a crucial role throughout the MoG change. The following summarises Legal's initial MoG responsibilities:

- Legal team of each agency to review AAO to ensure all entries are correct.
- Circulation of a comprehensive list of the Department / agency's administered legislation with drafting of the list done by the Parliamentary Counsel Office (PCO).
- Settle with DPC Legal terms of draft AAO to ensure appropriate S&T provisions are included on instructions from internal teams and in consultation with incoming legal team.
- Advise existing (if applicable) external lawyers of the MoG change –and consider, where applicable, seek advice on consequences for conduct of litigation and / or negotiations.
- Confirm Divisions and Governance have determined which legislation, or parts of legislation, are to be administered by the affected agency(ies) and identify the responsible Minister.
- Consider whether revised delegations are needed (for incoming responsibilities) in consultation with relevant areas and in liaison with incoming legal team.
- Where a new Department / agency is being created / renamed, determine whether any legislative amendments are necessary.
- Advise on existing statutory appointments and delegations and determine any impact from the change. Working with policy/ operational areas to identify, with Legal providing advice and support together with incoming legal team]
- In consultation with relevant operational areas and incoming legal team Legal advises on any governance documents. This includes memorandums of understanding (MoU's), heads of agreements or Ministerial directions that require review as a result of the MoG change.

A complete list of MoG checklist and instructions is available in **Appendix B10 Legal**.

3.9 Parliamentary and Government Services

PGS

For an incoming Department / agency, the Parliamentary and Government Services (PGS) team in the receiving Department plays a crucial role throughout the MoG change. The following summarises PGS's initial MoG responsibilities:

- Ensure policies, standard operating procedures, service level agreements (SLAs), and applicable service contracts are up-to date, relevant, and appropriate to maintain business functions and accountability pre- and post- Machinery of Government (MoG) changes.
- Prepare comprehensive lists of all open and in-progress Parliamentary and Government Services (PGS) arrangements, contracts, and managed functions and tasks.
- Liaise with the ministers' offices to create a register of all transferring and any open parliamentary, ministerial/cabinet, or government matters from any incoming Department / agency.

A complete list of MoG checklist and instructions is available in **Appendix B11 Parliamentary and Government Services (PGS)**.



Appendix **B**

Workstream checklists and instructions

This section includes a detailed set of MoG checklists grouped by corporate services functions and includes checklists for Legal, Governance, Ministerial and Parliamentary Services.

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Appendix B

Workstreams checklists and instructions

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Checklists and MoG instructions

The detailed checklists have been developed to assist Departments involved in implementing MoG changes and include MoG instructions for each the implementation of MoG changes by each function of the Department / agency.

The tasks listed in the instructional checklist applies following an Administration Order (AO) has been issues instructing that a MoG structural change will be undertaken. It focuses on the short-term actions necessary to give effect to the changes and does not over post MoG transition and evaluation activities including operational obligations placed on the receiving or incoming Department / agency.

The type and size of MoG changes can vary and each is likely to require different actions for effective transition and completion. The checklist is not intended to be an exhaustive list of all tasks that may be associated with a MoG change, nor will every item listed be relevant to every change or MoG type. Instead it is a guide that highlights some common issues for consideration, which can be used as a starting point when consulting with central agencies to identify the actions that need to be undertaken.

The MoG instructions provide a set of activities and deliverables that are sequenced for the specific team. Interdependencies between the teams are also highlighted.

B1 Planning and initiation

Planning and initiation checklist

Planning and initiation (In coming MoG) checklist

- Establish an internal MoG steering committee, with external representation if necessary, in consultation with the current or incoming Minister.
- Review the Cabinet decision from which the MoG change initiates and ensure all relevant issues are identified.
- Determine any requirements for confidentiality. Usually, until a media statement is made, the MoG changes remain confidential.
- Identify key actions, deliverables and completion dates, and allocate resources and responsibilities.
- Prepare a comprehensive list of the Department / agency functions and programs, administered legislation, assets and liabilities, accommodation arrangements and contracts as well as staff numbers, positions, pay and conditions, to form the basis for change process decision making.
- Identify any material risks (internal and external) to the transition process and take appropriate steps to manage them.
- Where relevant, identify the roles and relationships currently existing between the affected Department(s)/agency(ies) and the responsible Minister(s), and how these will change.
- Decide who will drive the changes
- Identify clear lines of responsibility for driving the required changes and involve senior executives where appropriate.
- Agree on the changes required.
- Make sure that the transferring and receiving agencies agree on the nature and scope of the changes required. This will include agreeing on the date of the transfer and we strongly recommend this occur at a month end.
- Communicate the major changes.
- Make sure that everyone who is affected by the changes understands what is required.
- Appoint a project team.

Planning and initiation (In coming MoG) checklist (continued)

- Set up a project team early in the transition phase to coordinate all aspects of reorganisation.
- Members of the project team have the right mix of skills and experience, including project management.
- The project team, as a matter of urgency, identifies and assesses key issues, risks, expected impacts and necessary resources.
- There is clear direction from and reporting to the senior executive.
- The project team, with guidance from the senior executive, identifies which values and cultures are to be reinforced in the new organisation.
- Develop a transition plan.
- Develop a transition plan which not only addresses change issues, but also business as usual issues.
Ensure it includes:
 - mitigation strategies for the key identified risks,
 - steps for reviewing progress against plans and reporting to the senior executive on a regular basis, and
 - procedures for dealing with variations to plans.
- Seek expert assistance if necessary.
- Decide whether you need consultants or contractors to assist in managing the process.
- Design your communication strategy early, and ensure it includes:
 - communication with central agencies and external audit, and
 - keeping staff informed of the process.
- Consider external committees if required.
- If the Department / agency is represented on external committees, identify any adjustments required and inform those committees of impending changes.

B2 Governance

Governance checklist

Governance checklist				
Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
1	Review and update policies to ensure they are relevant, appropriate and maintain accountability.	Manage & lead	Contribute & support	Provision of information to the Department managing the MoG change.
2	Review standards.	Manage & lead	Contribute & support	
3	Review corporate standards in finance, human resources and administration.	Manage & lead	Contribute & support	
4	Review plans.	Manage & lead	Contribute & support	
5	Review and update strategic plans, asset plans, information and communication technology plans and operational plans where appropriate.	Manage & lead	Contribute & support	
6	Review performance measures Review and update performance measures where appropriate.	Manage & lead	Contribute & support	
7	Review, check and update delegations Ensure you review instruments of delegation and, where appropriate, update them to ensure there is timely decision-making and continuity of operations.	Manage & lead	Contribute & support	
8	Confirm that delegations conform to the Administrative Arrangements Order and the new structure and are consistent across the Department / agency.	Manage & lead	Contribute & support	
9	Review relevant legislation and adjust references in instruments of delegation, where necessary.	Manage & lead	Contribute & support	

Governance checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
10	Governance - Consider the organisational impact of revised Ministerial responsibilities.	Manage & lead	Contribute & support	
11	Assess whether organisational changes are required to reflect revised Ministerial responsibilities under the Administrative Arrangements Order.	Manage & lead	Contribute & support	
12	Assess the structural compatibility of merging and transferred areas.	Manage & lead	Contribute & support	
13	Determine whether the jobs, staff numbers and pay levels are comparable and what needs to be done about any incompatibilities.	Manage & lead	Contribute & support	
14	Review accountability arrangements Focus on the next 5 key actions below.	Manage & lead	Contribute & support	Review tasks include the next 5 tasks below.
15	The continuing relevance of core/strategic committees (for example, audit, finance, information technology and risk management).	Manage & lead	Contribute & support	
16	The composition, skills and terms of reference of core committees.	Manage & lead	Contribute & support	
17	Internal management reporting requirements.	Manage & lead	Contribute & support	
18	Organisational, compliance and policy frameworks.	Manage & lead	Contribute & support	
19	The performance reporting framework.	Manage & lead	Contribute & support	
20	Communicate expectations to stakeholders.	Manage & lead	Contribute & support	

Governance checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
21	Clearly communicate expectations to all relevant parties and stakeholders in a timely manner.	Manage & lead	Contribute & support	
22	Address outstanding issues in audit reports and external reviews.	Manage & lead	Contribute & support	
23	Follow-up on issues raised in previous audit reports and external reviews before reorganisation.	Manage & lead	Contribute & support	
24	Identify significant issues from key committees.	Manage & lead	Contribute & support	
25	Ensure all significant and ongoing issues raised at key committees of the previous agencies are identified and carried forward.	Manage & lead	Contribute & support	
26	Risk Registers and alignment of framework.	Manage & lead	Contribute & support	
27	Audit issues - Record, identify and review audit issues	Manage & lead	Contribute & support	
28	Keep a register of audit issues raised by the Audit Office of NSW and internal audit.	Manage & lead	Contribute & support	
29	Identify recent matters reported to parliament or proposed to be reported to parliament by Audit Office of NSW.	Manage & lead	Contribute & support	
30	If prior year financial statements received a modified auditor's opinion, review the issues giving rise to the opinion and identify measures to be adopted to address the issues.	Manage & lead	Contribute & support	

Governance checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
31	Follow up outstanding matters.	Manage & lead	Contribute & support	
32	Follow up any outstanding matters referred to the Audit Office of NSW, the Crime and Corruption Commission (CCC), the Ombudsman or internal audit for review or investigation.	Manage & lead	Contribute & support	
33	Raise potential concerns with the Audit Office of NSW.	Manage & lead	Contribute & support	
34	Raise potential concerns or issues associated with the MoG changes with QAO auditors as soon as practicable and maintain regular communication.	Manage & lead	Contribute & support	

B3 HR

3.1 HR checklist (including Executive Services)

HR & Executive Services checklist				
Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
1	Prepare a comprehensive list of the Department/agency staff numbers, positions, pay and conditions, to form the basis for change process decision making.	Manage & lead	Contribute & support	Provision of information to the Department managing the MoG change.
2	Prepare a human resource plan to include information on employer and employee responsibilities, the process for filling positions, redeployment/retraining and available support.	Manage & lead	Contribute & support	
3	Ensure all affected staff are notified of relevant changes in accordance with applicable industrial and Department / agency requirements.	Manage & lead	Contribute & support	
4	Determine how many and which public service offices and officers currently within a Department / agency are to be moved to the new Department.	Manage & lead	Contribute & support	
5	Ensure officers on extended leave or secondment are included. Identify if there are any other officers not part of the current agency that should be moved to the new Department.	Manage & lead	Contribute & support	
6	Consider and develop the desired executive structure for the new Department / agency and identify which Senior Executive Service officers are to be transitioned into the new structure.	Manage & lead	Contribute & support	

HR & Executive Services checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
7	Note that the Commission will manage the process for the appointment or transfer of a CEO or chief employee for the relevant Department(s) / agency(ies).	Manage & lead	Contribute & support	
8	Identify any staff subject to workers compensation claims, disciplinary or substandard performance processes, grievances or occupational health and safety issues.	Manage & lead	Contribute & support	
9	Address if and how those matters will move from one Department / agency to another.	Manage & lead	Contribute & support	
12	Identify any incomplete recruitment actions relating to positions that will be moved and take appropriate action.	Manage & lead	Contribute & support	
13	Determine if there are any superannuation issues to be addressed and liaise with Treasury and PSC if required.	Manage & lead	Contribute & support	
14	Identify if there are any changes to industrial entitlements for employees moved as a result of the MOG change. These matters should be discussed with Labour Relations and the Commission early in the process, before any verbal or written undertakings are given.	Manage & lead	Contribute & support	
15	Provide advice regarding the restructure to applicable unions or professional bodies.	Manage & lead	Contribute & support	

HR & Executive Services checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
16	Consider and address the impact on staff.	Manage & lead	Contribute & support	
17	Deal with possible negative effects on morale with the loss of key staff and corporate knowledge and with the merging of different organisational cultures.	Manage & lead	Contribute & support	
18	Provide counselling services for staff where necessary.	Manage & lead	Contribute & support	
19	Communicate with staff on secondment or long-term leave.	Manage & lead	Contribute & support	
20	Attend to payroll, salary packaging, leave, and superannuation issues.	Manage & lead	Contribute & support	
21	Arrange transfers between payroll systems.	Manage & lead	Contribute & support	
22	Review salary packaging arrangements.	Manage & lead	Contribute & support	
23	Advise the relevant Superannuation Fund of the personnel who are being transferred.	Manage & lead	Contribute & support	
24	Reconcile recreation leave, long service leave and superannuation records.	Manage & lead	Contribute & support	
25	Manage staff-related records and equipment.	Manage & lead	Contribute & support	
26	Arrange for the transfer of staff records.	Manage & lead	Contribute & support	

HR & Executive Services checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
27	Return or issue security passes and access cards.	Manage & lead	Contribute & support	
28	Arrange for the return of equipment where necessary (for example, laptop computers).	Manage & lead	Contribute & support	
29	Address relocations, secondments and contracts.	Manage & lead	Contribute & support	
30	Arrange for staff relocation or secondments.	Manage & lead	Contribute & support	
31	Wind down temporary contract arrangements if these skills are no longer required.	Manage & lead	Contribute & support	
32	Stationery, signage and uniforms.	Manage & lead	Contribute & support	
33	Assess all stationery, signage and uniforms.	Manage & lead	Contribute & support	
34	Decide what can still be used and what needs to be replaced.	Manage & lead	Contribute & support	

3.2 HR MoG instructions

Detailed instructional checklist HR, Executive Services and Payroll				
Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
	Planning			
1	Identify project team required for MoG (HR team)	Manage & lead	Contribute & support	
2	Identify key contacts for in-coming agency and out-going Department	Manage & lead	Contribute & support	
3	Identify Stakeholders for in-coming agency, out-going Department and other relevant / affected Departments and service providers	Manage & lead	Contribute & support	
4	Arrange kick off meeting with HR Project Team Members	Manage & lead	Contribute & support	
5	Check if there is an "Administrative Order" in place for transition	Manage & lead	Contribute & support	Admin orders issued and announced
6	Number of in-coming employees (Full time, Contractors & Temps)	Manage & lead	Contribute & support	
7	Number of in-coming contractors (changes regularly given the nature of the work) – received	Manage & lead	Contribute & support	
8	Location of in-coming employees	Manage & lead	Contribute & support	
9	Which in-coming employees will remain in current offices?	Manage & lead	Contribute & support	
10	Which in-coming employees will need to be relocated?	Manage & lead	Contribute & support	
11	Copy of Org structures	Manage & lead	Contribute & support	

Detailed instructional checklist HR, Executive Services and Payroll (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
12	List of in-coming executives & Board Appointments - (copies of contracts / appointment letters & RD's)	Manage & lead	Contribute & support	
13	Identify & relocate Individual executive (SEB) files (Process & method TBA)	Manage & lead	Contribute & support	
14	Identify & relocate Individual employee files (process & method TBA)	Manage & lead	Contribute & support	
15	Identify date when in-coming employees will go onto DPE payroll	Manage & lead	Contribute & support	
16	In-coming agency Establishment details (Do we have a preferred Establishment template for out-going Department to populate)	Manage & lead	Contribute & support	
17	SAP Team (get onboard early)	Manage & lead	Contribute & support	
18	Identify key contacts in in-coming agency	Manage & lead	Contribute & support	
19	Flex Agreement received	Manage & lead	Contribute & support	
20	Flex Leave Agreement Comparisons (in-coming people vs DPE).	Manage & lead	Contribute & support	
21	Clarify and confirm applicable Awards – Need copies. Legacy Award arrangements & variations	Manage & lead	Contribute & support	
22	Current temporary assignments with in-coming agency and return date / agreement to out-going Department	Manage & lead	Contribute & support	

Detailed instructional checklist HR, Executive Services and Payroll (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
23	Employees currently seconded to in-coming agency and return date / agreement to out-going Department	Manage & lead	Contribute & support	
24	Identify any current or planned recruitment	Manage & lead	Contribute & support	
25	Recruitment Systems	Manage & lead	Contribute & support	
26	Draft Change Management Plan	Manage & lead	Contribute & support	
27	Identify FAQ's - HR related (integrate into wider FAQ piece)	Manage & lead	Contribute & support	
28	Change Management Plan (HR components) to be approved	Manage & lead	Contribute & support	
29	Communication Plan to in-coming employees	Manage & lead	Contribute & support	
30	Copies of in-coming employee RD's	Manage & lead	Contribute & support	
31	Identify any existing PIP issues	Manage & lead	Contribute & support	
32	Identify any existing Workers Comp Claims	Manage & lead	Contribute & support	
33	Identify any existing IR / ER issues	Manage & lead	Contribute & support	
34	Put a plan in place to communicate and consult with PSA on transition	Manage & lead	Contribute & support	
35	Notification (and adequate notice) to be given to PSA re the rescinding of the DFSI flex Agreement and moving to the DPE flex Agreement	Manage & lead	Contribute & support	

Detailed instructional checklist HR, Executive Services and Payroll (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
36	Agree realistic timeframe for the transition	Manage & lead	Contribute & support	
37	EAP	Manage & lead	Contribute & support	BIS / ICT
38	Code of Ethics and Conduct	Manage & lead	Contribute & support	
39	In-coming Graduates	Manage & lead	Contribute & support	
40	Fitness Passports (or similar wellness programs)	Manage & lead	Contribute & support	
41	WHS Contacts (DPE)	Manage & lead	Contribute & support	
42	WHS Systems / process and policy	Manage & lead	Contribute & support	BIS / ICT Governance
43	Vehicle / Novated Leases	Manage & lead	Contribute & support	
44	Performance Development Plans (PDA's)	Manage & lead	Contribute & support	
45	Conflict of Interests (Register)	Manage & lead	Contribute & support	
46	Workforce performance Obtain OM data extracts	Manage & lead	Contribute & support	Provision of Information by Out-going Department
47	Obtain OM data extracts	Manage & lead	Contribute & support	
48	Prep SAP for upload+A7:A14	Manage & lead	Contribute & support	
49	Check OM data extracts from out-going Department	Manage & lead	Contribute & support	

Detailed instructional checklist HR, Executive Services and Payroll (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
50	Mapping exercise	Manage & lead	Contribute & Support	
51	Upload data extracts into SAP	Manage & lead	Contribute & Support	BIS / ICT
52	Validate upload	Manage & lead	Contribute & Support	
53	Research	Manage & lead	Contribute & Support	
54	Update Upload to reflect all required positions	Manage & lead	Contribute & Support	
55	Secure sign off on revised upload file	Manage & lead	Contribute & Support	
	Workforce Pay and Benefits		Contribute & Support	
56	Provide out-going Department with copies of the data extract	Manage & lead	Contribute & Support	
57	Provide out-going Department with copies of the data extract	Manage & lead	Contribute & Support	
58	Confirm classifications of employees e.g. Clerks etc.	Manage & lead	Contribute & Support	
59	Need to identify any new deductions, allowances, new superannuation funds to be configured	Manage & lead	Contribute & Support	
60	Confirm flex periods and end of current cycle.	Manage & lead	Contribute & Support	
61	Check terms and conditions of flex agreement and whether they have had electronic or manual flex agreements and how their balances can be transferred back to us.	Manage & lead	Contribute & Support	

Detailed instructional checklist HR, Executive Services and Payroll (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
62	Confirm what flex agreement the in-coming people are under and establish a transition approach to adopt DPE agreement	Manage & lead	Contribute & support	
63	Transfer in-coming employees to DPE employer interface in SAP	Manage & lead	Contribute & support	
64	Confirm superannuation details including USI, ESA etc for Superchoice and SMSFs. Export out-going Department funds file from Quick.	Manage & lead	Contribute & support	
65	Request copies of final Payslips and reports (agreed to pay period) from out-going Department	Manage & lead	Contribute & support	
66	Obtain employee and payroll data extracts	Manage & lead	Contribute & support	
67	Check employee and payroll OM data extracts from out-going Department	Manage & lead	Contribute & support	
68	Upload data extracts into SAP	Manage & lead	Contribute & support	BIS / ICT
69	Validate upload	Manage & lead	Contribute & support	
70	Run Payroll in TEST site	Manage & lead	Contribute & support	BIS / ICT
71	Reconcile payslips	Manage & lead	Contribute & support	
72	Make any corrections in consultation with DPE and out-going Department payroll teams on pay date	Manage & lead	Contribute & support	
73	Request and obtain new tax declarations	Manage & lead	Contribute & support	
74	Transfer physical and electronic P-files	Manage & lead	Contribute & support	

Detailed instructional checklist HR, Executive Services and Payroll (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
	Executive Services			Procurement Finance and Shared Services
75	Confirm salary packaging arrangements in place currently for in-coming agency to transfer to DPE - may need to add in additional providers (vendors and wage type mapping)	Manage & lead	Contribute & support	
76	Exec salary package vehicle spreadsheets to be sent to DPE Pay Admin team	Manage & lead	Contribute & support	
77	Request new contracts from novated lease vendors with change of employer	Manage & lead	Contribute & support	
	Recruitment			
78	Current workload report - active, pending and on hold recruitment actions	Manage & lead	Contribute & support	
79	Transfer all current (pending and hold) recruitment including supporting documentation (hard and e files)	Manage & lead	Contribute & support	
80	Review and validation of incoming data	Manage & lead	Contribute & support	
81	Go-live with new recruitments	Manage & lead	Contribute & support	
	Additional Payroll information required separate to data extracts			
82	Pay reconciliation to be provided for all entities	Manage & lead	Contribute & support	
83	Executive calculation sheets to be provided	Manage & lead	Contribute & support	
84	Confirm final pay terminations, prepayments, loading payments, CPPL Commonwealth Parental Payment and payment rules	Manage & lead	Contribute & support	

Detailed instructional checklist HR, Executive Services and Payroll (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
85	Centrelink Parental Leave - transfer CREATE recipients to DPE Centrelink portal ABN	Manage & lead	Contribute & support	
86	State super annual review records and payment records to be provided	Manage & lead	Contribute & support	
87	Australian Bureau of Statistics reports to be provided	Manage & lead	Contribute & support	
	Workforce Management Systems			
88	Providing HR Management Reports as per schedule	Manage & lead	Contribute & support	
89	Respond to ad hoc HR report requests	Manage & lead	Contribute & support	
90	Advise PSC of updated agency list for Workforce Profile	Manage & lead	Contribute & support	

B4 BIS and ICT

4.1 BIS and ICT checklist

Business Information Systems / Information & Communications Technology checklist				
Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
1	Prepare a comprehensive list of the Department / agency's systems, information & data, hardware & infrastructure, support arrangements and contracts to form the basis for change process decision making.	Manage & lead	Contribute & support	Provision of information to the Department managing the MoG change.
2	Determine impacts on key applications, such as payroll, recruitment, accounting, records and document management.	Manage & lead	Contribute & support	
3	Identify current contracts for hardware, software and services, and determine the effects of the MOG changes.	Manage & lead	Contribute & support	SAP system, user access for in-coming system and migration of vendor and contract information and PO balances.
4	Advise vendors as appropriate. Review hardware and software licences and determine any implications.	Manage & lead	Contribute & support	
5	Prepare a new website. Contact the Office of the Government Chief Information Officer for approval for a new domain name. Update the existing website with relevant redirection links and revise the intranet.	Manage & lead	Contribute & support	
6	Ensure successful migration and site back-up procedures are implemented for relevant websites and databases prior to the MOG changes.	Manage & lead	Contribute & support	
7	Establish new logons and email addresses.	Manage & lead	Contribute & support	
8	Liaise with the Finance/Accounts section to identify all the ICT assets to be transferred. Identify equipment to be relocated, make appropriate arrangements, including transportation and cabling at the new site.	Manage & lead	Contribute & support	

Business Information Systems / Information & Communications Technology checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
9	Upload personnel data from the current to new HR and payroll systems, including personnel/payroll and recruitment.	Manage & lead	Contribute & support	
10	Transfer systems, applications, databases, emails and personal files. Migrate existing Department / agency systems to those in use by the new organisation as appropriate.	Manage & lead	Contribute & support	
11	Address requirements for disaster recovery and business continuity.	Manage & lead	Contribute & support	
12	Identify the telephone and related services required in the new Department / agency.	Manage & lead	Contribute & support	
13	Advise the Director of State Records of the MOG change and seek advice specific to the custody, ownership and migration of records.	Manage & lead	Contribute & support	
14	Identify and list records, both paper and electronic, and determine any allocation of these records between the existing and new Department / agency.	Manage & lead	Contribute & support	
15	Identify custody and ownership issues relating to both sets of records.	Manage & lead	Contribute & support	Above
16	Ensure appropriate disposal exercises are undertaken with reference to approved recordkeeping plans. Develop or revise record keeping plans as appropriate.	Manage & lead	Contribute & support	
17	Address security and access to electronic and paper-based records in the new Department / agency. Determine access arrangements to records needed by both agencies.	Manage & lead	Contribute & support	

Business Information Systems / Information & Communications Technology checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
18	Provide copies of computer systems and/or storage media used to create and manage current and inactive electronic records of the Department / agency being transferred.	Manage & lead	Contribute & support	
19	Check that all the relevant records have been received. Update record systems to reflect the movement of records.	Manage & lead	Contribute & support	
20	Advise the organisation/s storing the inactive and archived records of the new arrangements.	Manage & lead	Contribute & support	
21	Identify arrangements for splitting accounts for records storage and maintenance charges.	Manage & lead	Contribute & support	
22	Make arrangements for archiving web sites.	Manage & lead	Contribute & support	
23	Manage the handover of records - decide which records need to be transferred.	Manage & lead	Contribute & support	SARA Related
24	Ensure agreements are in place between agencies for the transfer and maintenance of records.	Manage & lead	Contribute & support	
25	Develop and implement an effective handover process.	Manage & lead	Contribute & support	
26	Review the status of, and responsibility for, completion of Right to Information requests.	Manage & lead	Contribute & support	
27	Consider any requirements or guidance issued by State Archives and Records Authority.	Manage & lead	Contribute & support	
28	Ensure information privacy requirements are complied with Financial and other systems.	Manage & lead	Contribute & support	

Business Information Systems / Information & Communications Technology checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
29	Make decisions about key systems.	Manage & lead	Contribute & support	
30	Consider arrangements to ensure financial, human resources and other systems are operative from day one or workable interim arrangements are put in place.	Manage & lead	Contribute & support	
31	Decide which systems to use.	Manage & lead	Contribute & support	
32	Realign key systems for new organisational structure and operating arrangements.	Manage & lead	Contribute & support	
33	Merge computerised financial databases.	Manage & lead	Contribute & support	
34	Consider how to interface various systems.	Manage & lead	Contribute & support	
35	Where systems are incompatible, set up a working party to identify and resolve the issues.	Manage & lead	Contribute & support	
36	Consider issues with data conversion and staff training.	Manage & lead	Contribute & support	
37	Transfer ownership, licences and staff.	Manage & lead	Contribute & support	
38	Review internal controls to ensure they are continuing to operate effectively and efficiently.	Manage & lead	Contribute & support	
39	Perform reconciliations of all subsidiary systems at the time of the split (before and after transfer) and of all relevant account balances.	Manage & lead	Contribute & support	
40	Remove system access for personnel leaving the organisation and arrange access for new personnel.	Manage & lead	Contribute & support	

Business Information Systems / Information & Communications Technology checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
41	Update business directories.	Manage & lead	Contribute & support	
42	Review contractual arrangements.	Manage & lead	Contribute & support	
43	Update internet and intranet sites.	Manage & lead	Contribute & support	

4.2 BIS and ICT MoG instructions

Detailed instructional checklist Business Information Systems / Information and Communications Technology				
Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
	Initial BIS / ICT deliverables			
1	Connectivity requirements, planning, deployment and migration	Manage & lead	Distribute to all staff	Out-going Department ICT
2	Initial access for in-coming people (pre-transition solution or workaround), email, intranet, internet, printing and files	Manage & lead	Contribute & support	HR Out-going Department ICT
3	HR Dependency deliverables (pre-transition solution / capability)	Manage & lead	Contribute & support	Dependency by HR
4	Finance Shared Services Dependency deliverables (pre-transition / solution / capability)	Manage & lead	Contribute & support	Dependency by Finance Shared Services
5	Procurement Dependency deliverables (pre-transition / solution / capability)	Manage & lead	Contribute & support	Dependency by Procurement
6	Planning Application discovery	Manage & lead	Contribute & support	
7	Application architecture – creation of HLD designs	Manage & lead	Contribute & support	
8	Network Architecture discovery	Manage & lead	Contribute & Support	
9	Cisco voice and Video conferencing	Manage & lead	Contribute & support	HR Out-going Department provision of phone numbers, reports.
10	In-coming hardware and alignment to DPE architecture and systems.	Manage & lead	Contribute & support	

Detailed instructional checklist Business Information Systems / Information and Communications Technology (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
11	Operational handover requirements	Manage & lead	Contribute & support	
12	Operational manual	Manage & lead	Contribute & support	
13	Connectivity requirements and post interim solution / capability	Manage & lead	Contribute & support	
14	Deployment (All applications and systems)	Manage & lead	Contribute & support	
15	Migration (All information and data)	Manage & lead	Contribute & support	
16	Post deployment activities and evaluation	Manage & lead	Contribute & support	
17	Post Migration validation activities and business acceptance	Manage & lead	Contribute & support	
18	Service desk transition	Manage & lead	Contribute & support	
19	Ongoing communication, training, FAQ and roadshow participation	Contribute & support	Contribute & support	
20	Information and Records Management			
	Gaining and transferring agency to discuss arrangements and develop a strategy for transferring records in all formats including records in databases.	Contribute & support	Contribute & support	
21	Transferring agency to identify and list records (both physical and digital) required for the ongoing management of the transferred business.	Contribute & support	Contribute & support	

Detailed instructional checklist Business Information Systems / Information and Communications Technology (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
22	Transferring agency to make arrangements with the gaining agency for transport of physical records relating to the transferred business.	Contribute & support	Contribute & support	
23	Transferring agency to make arrangements with the gaining agency to hand over computer systems and/or storage media used to create and manage current and inactive digital records of the transferred business.	Contribute & support	Contribute & support	
24	Gaining agency to check records received for completeness against control records and/or lists or other documentation supplied by the transferring agency.	Contribute & support	Contribute & support	
25	Gaining and transferring agency to update systems that control records to reflect the movement of records.	Contribute & support	Contribute & support	
26	Transferring agency to provide gaining agency with copies of Record Authorities that relate to transferred business; copies of State Archives transfer documentation for records in archival custody relating to transferred business; details of storage, maintenance or other charges imposed by the SARA or a service provider for which the inheriting agency will take responsibility.	Contribute & support	Contribute & support	
27	Gaining and transferring agencies to provide National Archives with details on how functions have been re-allocated so NAA systems can be updated.	Contribute & support	Contribute & support	
28	Transferring agency to contact the National Archives to arrange for the possible transfer of sentenced archival records no longer required for current business.	Contribute & support	Contribute & support	

Detailed instructional checklist Business Information Systems / Information and Communications Technology (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
29	Gaining and transferring agencies to decide on access arrangements for categories of records needed by both the transferring and gaining agencies.	Contribute & support	Contribute & support	Governance HR
30	Gaining and transferring agencies to agree on arrangements for splitting accounts for records storage and maintenance charges.	Contribute & support	Contribute & support	Decision Support
31	Business Information Systems and ICT Both Departments to arrange for websites to be updated, including links with other agency's website, if necessary.	Contribute & support	Contribute & support	Internal Comms External Comms
33	DPE to arrange for telephone calls and emails to be diverted to gaining agency, if necessary.	Contribute & support	Contribute & support	
34	Transferring agency to arrange for databases, emails and personal files to be downloaded (gaining agency will need to re-load information) – see also Information and records management below.	Contribute & support	Contribute & support	HR
35	Gaining agency to arrange for link to its information technology network for employees remaining in transferring agency's accommodation.	Contribute & support	Contribute & support	
36	Both agencies to update internal distribution lists, contact lists and intranet sites.	Contribute & support	Contribute & support	HR

B5 Finance

5.1 Finance checklist

Finance checklist				
Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
1	Prepare a MOU agreeing on how issues such as costs, payment of invoices and recovery of moneys will be undertaken between the agencies.	Manage & lead	Contribute & support	MoG Steering Committee level MoU dependent on this action.
2	Determine the accountable authority and liaise with Treasury to identify their obligations under the GSF Act.	Manage & lead	Contribute & support	
3	Arrange to report on functions in financial statements for the relevant periods and include notes in financial statements about the restructure and partial reporting of a function.	Manage & lead	Contribute & support	Provision of information to the Department managing the MoG change.
4	Consider recasting the financials for budget and annual reporting purposes. If a Department / agency is to be abolished, make arrangements for appropriate final reports to be prepared.	Manage & lead	Contribute & support	
5	Arrange relevant accounts to be established, closed, or renamed and signatories to be changed. Obtain, update or cancel as appropriate ABN and GST registrations. Ensure that bank accounts have sufficient.	Manage & lead	Contribute & support	
6	Contact iCare (NSW State insurer) to discuss whether a review of the risk profile and adjustment of premiums needs to be considered.	Manage & lead	Contribute & support	
7	Evaluate location options for the new Department / agency and determine the cost of each option.	Manage & lead	Contribute & support	
8	Determine if there any funds provided for accommodation, including records storage costs.	Manage & lead	Contribute & support	

Finance checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
9	Determine if existing furniture and equipment will be retained and the associated costs. Make relevant arrangements such as packing and removal services, IT involvement etc.	Manage & lead	Contribute & support	
10	Make arrangements for any transferring employees to return Department / agency items in their possession (e.g. laptops, mobile phones, security passes, credit cards) consistent with normal exit procedures.	Manage & lead	Contribute & support	
11	Prepare new letterheads, with compliment slips, envelopes and business cards, in accordance with State Government Style Guide.	Manage & lead	Contribute & support	
12	Financial policies and procedures - Reach agreement on policies and procedures.	Manage & lead	Contribute & support	
13	Consider the need for short-term operating procedures to deal with administrative matters until the new arrangements are in place.	Manage & lead	Contribute & support	
14	Review and update policies and procedures, instructions and manuals to ensure they are relevant and appropriate and maintain accountability.	Manage & lead	Contribute & support	
15	Agree on policies and procedures to be adopted for transferred areas. Ensure these align with policies and procedures adopted by other areas of the Department.	Manage & lead	Contribute & support	
16	Address staffing responsibilities related to policies and procedures.	Manage & lead	Contribute & support	

Finance checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
17	Communicate policy and procedural changes to staff.	Manage & lead	Contribute & support	
18	Adopt appropriate measures to ensure staff comply with new or revised policies and procedures.	Manage & lead	Contribute & support	
19	Review the roles and responsibilities of staff within the finance (or Cluster Corporate Services and similar) division.	Manage & lead	Contribute & support	
20	Clarify responsibility for processing of transactions straddling the handover date to ensure all valid transactions are processed accurately and on a timely basis.	Manage & lead	Contribute & support	
21	Address financial policy and reporting compliance issues.	Manage & lead	Contribute & support	
22	Ensure that all accounting policies are reviewed for compliance with prescribed requirements.	Manage & lead	Contribute & support	
23	Assess the impact on financial reporting by the relevant agencies including compliance with each of the following Acts below.	Manage & lead	Contribute & support	Following 5 activities below.
24	s.80 of the FA Act—Financial reporting—when redistribution of public business of the Department / agency takes effect for financial reporting purposes.	Manage & lead	Contribute & support	
25	s.44 of the Financial and Performance Management Standard 2009 (FPMS), which contains the financial reporting provisions for newly formed Departments and statutory bodies.	Manage & lead	Contribute & support	

Finance checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
26	s.47 and s.48 of the FPMS, which identify financial reporting requirements for abolished Departments and statutory bodies.	Manage & lead	Contribute & support	
27	s.52 of the FPMS, which contains the annual reporting provisions for newly formed Departments and statutory bodies.	Manage & lead	Contribute & support	
28	s.53 of the FPMS, which contains annual reporting provisions for abolished Departments and statutory bodies.	Manage & lead	Contribute & support	
29	Financial Reporting Requirements issued by Treasury with respect to Machinery of Government Changes and / or Equity, Contributions by Owners and Distributions to Owners (if applicable).	Manage & lead	Contribute & support	
30	GST issues - Make necessary changes and review responsibilities for GST-related matters.	Manage & lead	Contribute & support	
31	Consider any necessary changes to existing grouping arrangements. Apply the criteria used during the implementation phase to assess the implications of those changes.	Manage & lead	Contribute & support	
32	Liaise with Treasury to notify the Australian Taxation Office of changes to grouping, new registrations, deregistration and other administrative changes, for example, registering a new Australian Business Number if required.	Manage & lead	Contribute & support	
33	Review responsibility for preparation of Business Activity Statements and appointment of input tax credits.	Manage & lead	Contribute & support	

Finance checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
34	Management reporting - Ensure that effective management reporting continues.	Manage & lead	Contribute & support	
35	Review current management reporting requirements, identify new requirements and determine options going forward.	Manage & lead	Contribute & support	
36	Consider the need to produce an interim report to management.	Manage & lead	Contribute & support	
37	Ensure that all new accountable officers, management and committee members are informed about the Department's / agency's major activities and provided with all relevant financial information (for example, budgets, financial position and financial performance) and audit issues.	Manage & lead	Contribute & support	
38	Shared service arrangements - Identify and resolve any issues related to shared service arrangements.	Manage & lead	Contribute & support	
39	Consider the impact of the MoG changes on shared services arrangements, including any impacts on the shared service provider.	Manage & lead	Contribute & support	
40	If necessary, renegotiate Service Level Agreements (SLA).	Manage & lead	Contribute & support	
41	Consider controls in place to ensure compliance with the SLA including implications for breach of agreements.	Manage & lead	Contribute & support	
42	Consider any changes to the information needs of agencies within the shared service environment.	Manage & lead	Contribute & support	

Finance checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
43	Keep all stakeholders (including staff) informed of any new reporting requirements, responsibilities and protocols.	Manage & lead	Contribute & support	
44	Review controls over the processing of transactions, data and maintenance and access to files and records.	Manage & lead	Contribute & support	
45	Split of assets, liabilities, revenue and expenses - Formally agree split of balances. <i>Do this as soon as practicable after the MOG change is announced.</i>	Manage & lead	Contribute & support	
46	Ensure account balances to be transferred are confirmed and formal sign-off between agencies (relevant accountable officers to sign) takes place.	Manage & lead	Contribute & support	above
47	Where agreement cannot be reached by agencies, ensure the issue is escalated to the appropriate Minister(s) for determination.	Manage & lead	Contribute & support	
48	Perform a physical stocktake with representatives of all affected agencies.	Manage & lead	Contribute & support	
49	Revalue assets in accordance with the requirements of the FRRs issued by Treasury.	Manage & lead	Contribute & support	
50	Re-brand assets during stocktake.	Manage & lead	Contribute & support	
51	Ensure capital work in progress is correctly calculated.	Manage & lead	Contribute & support	
52	Maintain detailed records.	Manage & lead	Contribute & support	
53	Implement effective handover procedures.	Manage & lead	Contribute & support	

5.2 Finance Summary instructions

Detailed instructional checklist Finance (excludes Decision Support Finance)				
Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
1	<p>Considerations / Rules / Knowledge</p> <p>Legal structure of entity and hierarchy</p>	<p>FPPF Branch Applicable</p> <p>All except Shared Services</p>	Contribute & Support	
2	Materiality levels by AO	All except Shared Services	Contribute & Support	
3	Sizing of entity: Small, Medium, Large	(Matrix)	(Matrix)	
4	Admin order date to activate MOG	All except Shared Services	Contribute & Support	
5	When does the consolidation need to occur?	All FPPF	Contribute & Support	
6	Actuals YTD and forecast to go to end of year	All FPPF	Contribute & Support	Assessment of service delivery required (AND/ OR FTE's gained)
7	General ledger mapping	All except Shared Services	Contribute & Support	
8	Consolidation of accounts	All except Shared Services	Contribute & Support	
9	Transactional history - from what date we migrate	All FPPF	Contribute & Support	
10	Assets and asset register and depreciation history	All FPPF	Contribute & Support	
11	Liabilities and commitments	All except Shared Services	Contribute & Support	

Detailed instructional checklist Finance (excludes Decision Support Finance) (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
12	Accruals and prepayments scheduling	All FPFF	Contribute & support	
13	Delegations	All FPFF	Contribute & support	Governance
14	Balance sheet reconciliations	All FPFF	Contribute & support	
15	Bank balances and authorisation	All FPFF	Contribute & support	
16	Restricted funds / accounts - Trusts and SDA's special deposit accounts/ analysis of GSF entities	Finance Corporate Accounting	Contribute & support	
17	Policies	All FPFF	Contribute & support	
18	KMP / AASSB 124 KMP	All except Shared Services	Contribute & support	
19	Pricing & costing	All except Shared Services	Contribute & support	Decision Support
20	Last set of external returns & filings	All except Shared Services	Contribute & support	
21	Due diligence of numbers	All FPFF	Contribute & support	

Detailed instructional checklist Finance (excludes Decision Support Finance) (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
22	Due diligence of insurance, legal and cases (outstanding claims and contingent liability)	Finance Corporate Accounting	Contribute & support	
23	Guarantees	Finance Corporate Accounting	Contribute & support	
24	Impact of the new accounting standards (assessment)	Finance Corporate Accounting	Contribute & support	
25	Assets Asset valuations & timelines	Property, Facilities and Fleet	Contribute & support	
26	Previous revaluation reports (asset strategy, utilisation, recycling plans)	Property, Facilities and Fleet	Contribute & support	
27	Asset information (prior conditions, evaluations, details, previous contracts)	Property, Facilities and Fleet	Contribute & support	
28	Work in progress relevant detailed records (review, assess when capitalised)	Property, Facilities and Fleet	Contribute & support	
29	Finance Shared Services Volumes of AP / AR transactions	Shared Services	Contribute & support	
30	Liabilities and commitments	Shared Services	Contribute & support	
31	Debtors and provisions	Shared Services	Contribute & support	

Detailed instructional checklist Finance (Excludes Decision Support Finance) (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
34	Banking and authorisations	Shared Services	Contribute & support	
35	Insurances	Shared Services and Accounting	Shared Services	
36	Vendor and payment cutover	Shared Service	Shared Services	
37	Payments & vendor history	Shared Service	Shared Services	
38	Expenses and expense management	Shared Service	Shared Services	
39	Liaison with Audit Office	Shared Service	Shared Services	
40	Liaison with Treasury	Shared Service	Shared Services	
41	Training of their end users	Shared Service	Shared Services	
42	Tax	Shared Service	Shared Services	
	Reporting			
43	Special reporting requirements externally	Finance Corporate Accounting	Shared Services	
44	Reporting of progress through to CCS	All FPFF	Shared Services	
45	Prior year comparisons	Finance Corporate Accounting	Contribute & support	

Detailed instructional checklist Finance (excludes Decision Support Finance) (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
46	Budget estimate considerations	All FPF	Contribute & support	Based on what access/info needed (agreed transition agreement)
47	External reporting of new entity externally	Finance Corporate Accounting	Contribute & support	
48	People Make-up and costing of teams (in-coming to Finance and Shared Services branch)	All FPF	Contribute & support	HR Only if getting additional FTE's
49	Sizing and structure of finance and facilities team	All FPF	Contribute & support	Only if getting additional FTE's
50	Previous ARC / AO / Management letter points	All FPF except PFF	Contribute & support	
51	Key persons of interest	All FPF	Contribute & support	Assessment of operational Relationships
52	Governance structure / work stream structure (joint)	All FPF except PFF	Contribute & support	Governance HR
53	Escalations	All FPF	Contribute & Support	

Detailed instructional checklist Finance (excludes Decision Support Finance) (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
55	Contact details	All FPF	Contribute & Support	
56	Activity / who does what / accountability and responsibility	All FPF	Contribute & Support	
57	Systems Training of end users on PE Cluster systems	All FPF	Contribute & Support	BIS / ICT
58	Porting of financial systems and interfaces that need to be mapped	All FPF except PFF	Contribute & Support	
59	Separate SAP entity work to make embedded	All FPF except PFF	Contribute & Support	
60	Expense systems & approvals	All FPF except PFF	Contribute & Support	BIS / ICT
61	Risks Change in materiality levels such that i.e. assets become in scope and material	All FPF	Contribute & Support	Governance
62	Due diligence	All FPF	Contribute & Support	Decision support
63	Handling of new accounting policies	Finance Corporate Accounting	Contribute & Support	
64	Insight and understanding of how an incoming agency perform / does its business	All FPF	Contribute & Support	

Detailed instructional checklist Finance (excludes Decision Support Finance) (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
65	Timing to close out	All FPF	Contribute & support	
66	Asset valuation and revaluation history	Facilities, Property and Fleet	Contribute & support	
67	Delegations	Finance Corporate Accounting	Contribute & support	Governance HR
68	Liabilities understanding, commitments and documentation	All FPF	Contribute & support	
69	Visibility to dynamics of actuals YTD, forecast and budget to confirm projects and forecasts to be inherited	Finance Corporate Accounting	Contribute & support	Decision Support
70	Risk profiles	All FPF	Contribute & support	
71	Pricing	All FPF	Contribute & support	
72	Asset valuations	Property, Facilities and Fleet	Contribute & support	
73	Outgoing Costing of our operation as per pricing model (can it be relied upon)	Contribute & support	Contribute & support	Assessment on required effort / scope (Matrix)
74	Dependencies Trial balance and insertion of TB into Cluster SAP	All FPF except PFF	Contribute & support	

Detailed instructional checklist Finance (excludes Decision Support Finance) (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
75	SLA	All FPF	Contribute & support	
76	IT Systems	All FPF	Contribute & support	BIS / ICT
77	Mapping of general ledger and cost centres	Finance Corporate Accounting	Contribute & support	Decision Support
78	Policies	All FPF	Contribute & support	Governance
79	Escalation process in place that works and is efficient	All FPF	Contribute & support	
80	Relationship and dialogue with incoming / outgoing agencies & Cluster heads	All FPF	Contribute & support	
81	Understanding other Cluster's compelling events	All FPF	Contribute & support	
82	Proper representation in steerco	All FPF	Contribute & support	
83	Asset registers	Property, Facilities and Fleet	Contribute & support	
84	Last valuation of assets	Property, Facilities and Fleet	Contribute & support	
85	Critical Path <i>Provision of all relevant historical data</i>	All FPF	Contribute & support	

Detailed instructional checklist Finance (excludes Decision Support Finance)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
86	Central agency directions/decision	All FPF	Contribute & support	
87	Effective date of MoG (i.e. 1 July vs. other dates - risks/dependencies)	All FPF	Contribute & support	Admin Orders issued and announced.
88	Cooperation (roles/responsibilities / governance/escalation agreed)	All FPF	Contribute & support	
89	TB and mapping to Cluster SAP	All FPF	Contribute & support	
90	Frequent & timely transactional reporting and mapping to Cluster SAP / from Cluster SAP	All FPF	Contribute & support	
91	Training users	All FPF	Contribute & support	Consolidated approach by all teams
92	Asset valuations & timelines	Property, Facilities and Fleet	Contribute & support	
93	Asset valuers	Property, Facilities and Fleet	Contribute & support	
94	Organisational Structure, Positional Structure, Transfers and Onboarding Confirm any changes to delegations / security	Manage & lead	Contribute & support	HR Required prior to Admin order effect date*
95	Confirm HR/personnel delegations – DPE and In-coming agency	Manage & lead	Contribute & support	*

5.3 Finance Shared Services MoG instructions

Detailed instructional checklist Finance Shared Services				
Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
96	Establish new entities in SAP ECC	Manage & lead	Contribute & support	*
97	Confirm business roles required for DPE & in-coming transferring staff. Expectation is that they remain unchanged, just need confirmation.	Manage & lead	Contribute & support	*
98	Load new organisational structure to DPE, in company code 9300	Manage & lead	Contribute & support	*
99	Identify position to replicate from 1000 to DPE in-coming agency, including any changes to conditions: grades, hours of work, work location, work schedules, occupant, changes to chief status	Manage & lead	Contribute & support	*
100	Identify impacted staff to be reassigned to new organisational structures	Manage & lead	Contribute & support	*
101	Confirm actual pay start date for offboarding	Manage & lead	Contribute & support	*
102	Ensure timesheets, flex sheets are up to date prior to reassignment	Manage & lead	Contribute & support	*
103	Reassignment of employees	Manage & lead	Contribute & support	*
104	Identify users that require SAP ByDesign access in advance of payroll start date to set up projects and POs etc	Manage & lead	Contribute & support	Agreement to payroll start date with HR
105	Remote chiefs to new structure to enable approval access prior to effective date of reassignment to new company code	Manage & lead	Contribute & support	*

Detailed instructional checklist Finance Shared Services (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
106	Issue letters to staff requesting to return Tax Declarations	Manage & lead	Contribute & support	*
107	Obtain new tax file declarations for T&I staff	Manage & lead	Contribute & support	
108	Cash out of leave	Manage & lead	Contribute & support	
109	Confirm signature for Payment Summaries	Manage & lead	Contribute & support	*
110	Configuration Confirm bank accounts for payroll purposes	Manage & lead	Contribute & support	*
111	System configuration Ensure wage type mapping is correctly set-up for new company codes to permit posting from ECC to ByDesign in test	Manage & lead	Contribute & support	*
112	Update Employer Name for Payment Summaries - effective of Admin orders effect date	Manage & lead	Contribute & support	
113	Recruitment Confirm timing of transfer of recruitment function to DPE - preference is that it remains with out-going Department until in-coming people are fully offboarded.	Manage & lead	Contribute & support	HR *
114	Review new hire portal and provide URL to Daniel Rumbold to communicate the need for DPE to include on Letters of Offer to support onboarding process	Manage & lead	Contribute & support	*

Detailed instructional checklist Finance Shared Services (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
115	Off system process to be established to support DPE enquiries to WFA re role number confirmation and occupancy status to DPE recruitment team.	Manage & lead	Contribute & support	*
116	Dependent on point above, create new templates for DPE entities in HCM.	Manage & lead	Contribute & support	*
117	Dependent on point 2 above, create new levels in HCM to allow separate search on DPE	Manage & lead	Contribute & support	*
118	Contingent Labour Need to review contractual arrangements for MSP - can these continue to be engaged under the DoI contract and processes?	Manage & lead	Contribute & support	HR *
119	Identify all contractors that are employed by the out-going Department or in-coming agency to ensure that new work orders are created from Admin order effect date to transfer to company code 9300.	Manage & lead	Contribute & support	*
120	Ensure 9300 is represented in Contractor Central and interfaces.	Manage & lead	Contribute & support	*
121	Superannuation Confirm employer code for superannuation funds for DPE.	Manage & lead	Contribute & support	HR *
122	Transfer DPE employees to new employer Codes.	Manage & lead	Contribute & support	*
123	Review and confirm process to support Quick stream for superannuation contributions from DPE.	Manage & lead	Contribute & support	*

Detailed instructional checklist Finance Shared Services (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
124	Establish Quickstream facility for company code 9300.	Manage & lead	Contribute & support	*
125	Employee Records Notify Treasury of final leave liabilities – and transfer liabilities.	Manage & lead	Contribute & support	HR Decision Support *
126	Review and update personnel files.	Manage & lead	Contribute & support	HR *
127	Transfer Personnel Files.	Manage & lead	Contribute & Support	HR *
128	Banking - payroll related only Establish required authorities to release payroll files to Westpac COL.	Manage & lead	Contribute & support	HR *
129	System Arrange for creation of new bank account.	Manage & lead	Contribute & support	Procurement BIS / ICT *
130	Ensure correct bank accounts are linked to the newly created company codes in SAP By Design and SAP ECC.	Manage & lead	Contribute & support	*
131	Establish purchase order, invoice, remittance advice templates for new entities DPE.	Manage & lead	Contribute & support	*
132	Establish sales invoice, account statement and dunning templates.	Manage & lead	Contribute & support	*
133	Confirm PO T&Cs that are currently applied to current POs are OK for DP&E.	Manage & lead	Contribute & support	Procurement *

Detailed instructional checklist Finance Shared Services (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
134	Need to map timeline and cutover plan for staff being re-assigned between companies to ensure access is managed. Some staff will need to be identified and given access in advance to create PO and projects in new company.	Manage & lead	Contribute & support	*
135	Subject to row WIRN 38 above, need to get decision endorsed	Manage & lead	Contribute & support	*
136	Identify all projects with person responsible being a transferring staff member	Manage & lead	Contribute & support	*
137	Identify all in-coming projects associated with the out-going Department profit centres	Manage & lead	Contribute & support	*
138	Modify FER Interface to new company code 9300 - develop implementation plan	Manage & lead	Contribute & support	*
139	Modify MRL Interface to new company code 9300 - develop implementation plan	Manage & lead	Contribute & support	*
140	Implement changes to FER and MRL interfaces	Manage & lead	Contribute & support	*
141	Complete Finance Function Testing of new company code in SAP ByDesign	Manage & lead	Contribute & support	*
142	Expense Management System & FCM including Interfaces AMEX & Visa forms to be signed and submitted for set up of facility & subsequent interface setup with Expense 8 & FCM - 20 working days required for set up	Manage & lead	Contribute & support	Finance, BIS / ICT, Decision Support *

Detailed instructional checklist Finance Shared Services (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
143	Set up of AMEX feed to Expense 8	Manage & Lead	Contribute & support	*
144	Set up of Visa feed to Expense 8	Manage & Lead	Contribute & Support	*
145	Ensure new FCM accounts are created for DPE - organisational structure (cost centres), company code and AMEX facility information - require 2-3-week lead time	Manage & Lead	Contribute & support	*
146	Testing of FCM & AMEX interfaces - e.g. ensure postings are going against correct facility and company code	Manage & Lead	Contribute & support	*
147	Testing of Expense 8 & Visa/AMEX interfaces	Manage & Lead	Contribute & support	*
148	Modify user accounts for staff transferring from DISRD to DPE to ensure that their access is linked to new company code for both FCM /Amex and Purchase Cards	Manage & Lead	Contribute & support	*
149	Set up new nodes in Westpac purchase card account structure	Manage & Lead	Contribute & support	*
150	Set up new nodes & org structure in EMS to segregate new DPE company code.	Manage & Lead	Contribute & support	*
151	Review transaction interface to FCM to make sure it is posting to correct company codes	Manage & Lead	Contribute & support	*
152	Travel Obtain list of employees leaving	Manage & Lead	Contribute & support	HR *
153	Liaise with the cardholders & managers to get all transactions acquitted & approved	Manage & Lead	Contribute & support	*

Detailed instructional checklist Finance Shared Services (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
154	Follow-up weekly with cardholders & approvers till complete or the decision is made to code & approve from our end.	Manage & lead	Contribute & support	*
155	Check outstanding transactions for disputes, personal use.	Manage & lead	Contribute & support	*
156	Liaise with the employees & managers to get all expense claims actioned.	Manage & lead	Contribute & support	*
157	Advise Communications when affected staff have been contacted.	Manage & lead	Contribute & support	*
158	Checking user accounts for staff off-boarding for FCM, AMEX and Freedom/ Expense 8.	Manage & lead	Contribute & support	*
159	Purchase Cards & Expense Management System	Manage & lead	Contribute & support	*
	Obtain list of employees leaving so cards can be cancelled and re-ordered under new company for staff transferring from DISRD to DPE - 2-week lead time required.			
160	Westpac to receive P-Card facility application from DPE including company code & node set up.	Manage & lead	Contribute & support	*
161	Liaise with the cardholders & managers to get all transactions acquitted & approved.	Manage & lead	Contribute & support	*
162	Follow-up weekly with cardholders & approvers till complete or the decision is made to code & approve from our end.	Manage & lead	Contribute & support	*
163	Check outstanding transactions for disputes, personal use.	Manage & lead	Contribute & support	*

Detailed instructional checklist Finance Shared Services (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
164	When the off-boarding date is known send all card details to Westpac to be cancelled at that point in time	Manage & lead	Contribute & support	*
165	Liaise with Westpac & electronic reporting to have the new feeds redirected through to the expense management system, considering the 24-48hr timeframe for transactions to get into expense system	Manage & lead	Contribute & support	*
166	Review EMS access - and linked to new company code	Manage & lead	Contribute & support	*
167	Update master data, expense management system & Cherwell with change of company code information	Manage & lead	Contribute & support	*
168	Open Item Management & Coordination of post Admin Orders effect date transactions Review open items sitting on the AP subledger for entities transferring to DPE to ensure items are cleared	Manage & lead	Contribute & support	*
169	Identify open PO/GR not invoiced for review - close open PO/GR after offboarding	Manage & lead	Contribute & support	*
170	Arrange payout open payables items on or before to avoid migration of AP open items.	Manage & lead	Contribute & support	*
171	Agree transition process for processing cut-off of payables invoices	Manage & lead	Contribute & support	*
172	Payroll staff listing of offboarding staff to review exceptions & o/s invoices to organise payment/reversal	Manage & lead	Contribute & support	*

Detailed instructional checklist Finance Shared Services (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
173	Establish process to allocate monies received Post Admin Order effect date. Ensure communications to customers.	Manage & lead	Contribute & support	*
174	<p>Trading Names Update</p> <p>List of trading name to ATO to be reviewed and updated on DPE ABN to accommodate supplier payments for transferring functions</p>	Manage & lead	Contribute & support	Procurement *
175	ABN to accommodate supplier payments for transferring functions	Manage & lead	Contribute & support	*
176	<p>Petty Cash</p> <p>Review petty cash floats held by units transferring to DPE</p>	Manage & lead	Contribute & support	*
177	<p>Vendor Communications</p> <p>Draft Supplier Letter content for approval and include, change of name, required action to update their records, contact FSO Service Centre if they have any questions regarding issues.</p>	Manage & lead	Contribute & support	Procurement *
178	Method of distribution e.g. identify cost centres that shopping carts will distribute letter to suppliers when purchase orders are raised	Manage & lead	Contribute & support	*
179	<p>Internal Purchasing & Payables Communications</p> <p>If any PO/GR's open draft Internal communication regarding Purchase Order management and creation of new Purchase Order from 1 month prior to Admin orders effect date, and goods receipts from agreed date. All purchases after this date should be held over and created in new company code post Admin order effect date. Any urgent payments can be processed by exception as non-PO payments.</p>	Manage & lead	Contribute & support	Procurement Internal Comms *

Detailed instructional checklist Finance Shared Services (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
180	<p>Communication to staff that all expense claims for travel or purchases prior Admin Order effect date must be entered and approved prior to Admin order effect date.</p> <p>Expense claims not completed by this date must be held over until the next cycle post Admin order effect date and entered in new company code.</p>	Manage & lead	Contribute & support	*
181	<p>Internal Communicate to staff transferring from outgoing to DPE</p> <p>Review POs & Travel Advances to target communications</p>	Manage & lead	Contribute & support	Internal Comms Procurement Decision Support *
182	Acquit POs, purchase cards and travel advances before books close	Manage & lead	Contribute & support	*
183	Target communications to Purchase Card holders	Manage & lead	Contribute & support	*
184	Communication of Invoice processing timelines for transaction goods receipted before Admin order effect date - invoices to be processed and paid prior to this date.	Manage & lead	Contribute & support	*
185	Purchasing processes	Manage & Lead	Contribute & support	*
186	<p>Cherwell Requirements</p> <p>Remove codes relating to offboarded entities, add codes for new entities – dropdowns of lists for data validation (e.g. add new ILGA code etc and remove old ILGA code)</p>	Manage & lead	Contribute & support	*
187	Provide list of merchant facilities that will be transferred and repointed to new bank account	Manage & lead	Contribute & support	*

Detailed instructional checklist Finance Shared Services (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
188	Establish merchant facilities with new bank account BPAY and PayWave facilities are at risk if bank account is not opened 1 month prior to Admin order effect date	Manage & lead	Contribute & support	*
189	New BRS files required for any new bank accounts	Manage & lead	Contribute & support	*
190	General Ledger Reconciliations Dol to provide balance sheet reconciliations as at the day before Admin Order effect date or all balance sheet accounts, including subledger breakdown for AP, AR, and asset subledgers.	Manage & lead	Contribute & support	Decision Support
191	Leave balances of individual employees to be reconciled to leave provisions in general ledger for groups offboarding to DP&E	Manage & lead	Contribute & support	
192	Review and confirm Crown accepted liability status for DPE transfer staff remains unchanged from current arrangement.	Manage & lead	Contribute & support	
193	Need to coordinate with Treasury to have the balances of the DPE Crown account transferred related to staff transferring to DPE from ISRDR Crown account to DPE Crown account	Manage & lead	Contribute & support	
194	Bank reconciliation Bank reconciliation to be provided to DPE for entities	Manage & lead	Contribute & support	Decisions Support Finance
195	Identify process for Industry to supply cash flow for new bank account identifying transactions to be processed through our financial system	Manage & lead	Contribute & support	*

Detailed instructional checklist Finance Shared Services (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
196	Need to agreed process for the reissuing un-presented cheques if required with entities. Based on reconciliation recommendation is that entities retain 'float' equal to value of un-presented cheques. Entities to provide reconciliation at each month end for this float if this is agreed approach.	Manage & lead	Contribute & support	*
197	<p>Taxation</p> <p>GST - need to confirm ABN and monthly process to send information to DPE to consolidate our data into their monthly BAS lodgements and payments</p>	Manage & lead	Contribute & support	Finance *
198	Payroll Tax - need to arrange with DPE to establish a lodgement number or confirm use of existing lodgement number.	Manage & lead	Contribute & support	*
199	<p>Crown/Administered Revenue</p> <p>Agree which Crown revenue streams transfer to DPE</p>	Manage & lead	Contribute & support	Decision Support *
200	DPE to confirm FIS code	Manage & lead	Contribute & support	*
201	Identify Crown/Administered Revenue & establish procedure to remit to treasury under the FIS code for DPE	Manage & lead	Contribute & support	*
202	Business unit to create new project codes for identified crown revenue	Manage & lead	Contribute & support	*

B6 Property Facilities and Fleet

6.1 Property Facilities and Fleet checklist

Property Facilities and Facilities (includes non ICT Assets) checklist				
Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
1	Property			
	Prepare a comprehensive list of the assets, accommodation arrangements and contracts to form the basis for change process decision making.	Manage & lead	Contribute & support	Provision of information to the Department managing the MoG change.
2	Prepare a register of all transferring assets and liabilities, contracts and funding arrangements and liaise with Treasury to affect their movement.	Manage & lead	Contribute & support	
3	Fleet			
	Prepare a comprehensive list of the fleet (all vehicle types) and contracts to form the basis for change process decision making.	Manage & lead	Contribute & support	Provision of information to the Department managing the MoG change.
4	Prepare a register of all transferring fleet (all vehicle types), contracts and funding arrangements and liaise with Treasury to affect their movement.	Manage & lead	Contribute & support	
5	Assets			
	Prepare a comprehensive list of the assets, accommodation arrangements and contracts to form the basis for change process decision making.	Manage & lead	Contribute & support	Provision of information to the Department managing the MoG change.
6	Prepare a register of all transferring assets and liabilities, contracts and funding arrangements and liaise with Treasury to affect their movement.	Manage & lead	Contribute & support	

6.2 Property Facilities and Fleet MoG instructions

Detailed instructional checklist Property, Facilities and Fleet (continued)				
Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
1	Initial priority tasks Working with Government Property	Manage & Lead	Contribute & support	Property NSW and Outgoing Department provision of information
2	Finalise Occupancy and Tenancy Agreements	Manage & Lead	Contribute & support	Property NSW and Outgoing Department
3	Financial settlements for leasing and associated costs	Manage & Lead	Contribute & support	
4	Funding and resourcing of additional property /Facilities support for space planning / fit outs	Manage & Lead	Contribute & support	
5	Facility & Fleet support functions to new sites	Manage & Lead	Contribute & support	
6	All sites identified and recorded	Manage & Lead	Contribute & support	
7	Fleet - Implement consistent process for budget & cost allocation to users and identify current processes and systems used	Manage & Lead	Contribute & support	
8	All assets identified and recorded	Manage & Lead	Contribute & support	

Detailed instructional checklist Property, Facilities and Fleet (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
	Information collection			
9	Develop strategy of due diligence and review of Property Facilities & Fleet for the in-coming agency	Manage & Lead	Contribute & support	
10	Identify sites to be occupied by in-coming staff transferred to DPE	Manage & Lead	Contribute & support	
11	Confirm additional site are to be included to be transferred into DPE	Manage & Lead	Contribute & support	
12	Final agreement of space requirements at each site	Manage & Lead	Contribute & support	
13	Preparation of Occupancy Agreements (OA) lease for sites 100% transferred	Manage & Lead	Contribute & support	
14	Approval of sub lease terms for sites shared with outgoing Department	Manage & Lead	Contribute & support	
15	Financial settlements for rents on all sites with both PNSW and out-going Department	Manage & Lead	Contribute & support	
16	Confirm liability for DPE to pay rents for period required or agreed	Manage & Lead	Contribute & support	
17	Implement space planning & fit out adjustments identified as part of transition	Manage & Lead	Contribute & support	
18	Funding for space planning & fit out adjustments identified in transition	Manage & Lead	Contribute & support	
19	Undertake inspections of office fit out.	Manage & Lead	Contribute & support	

Detailed instructional checklist Property, Facilities and Fleet (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
20	Develop templates / process for inspections	Manage & Lead	Contribute & support	
21	Develop Accommodation strategy for transitioned sites consistent with DPE Cluster	Manage & Lead	Contribute & support	
22	Property management of new in-coming sites Due diligence, inspections of owned sites – building condition	Manage & Lead	Contribute & support	
23	Admin process for facility management including maintenance planning - adjust Owned sites	Manage & Lead	Contribute & support	
24	Admin process for managing tenancy arrangement of residential cottages - tenancy arrangements	Manage & Lead	Contribute & support	
25	Develop strategy for transitioned sites consistent with DPE Cluster requirements	Manage & Lead	Contribute & support	
26	Assist in any office relocation activities and site inductions	Manage & Lead	Contribute & support	Change Management activities (MoG Champions, roadshows and MoG activities)
27	Property & Facilities management Review Facilities Services / Support Systems (portal/web) - DPE Cluster approach	Manage & Lead	Contribute & support	
28	Develop Property / Facilities Transition Plan – accommodation strategy)	Manage & Lead	Contribute & support	
29	Communications Plan / Package	Manage & Lead	Contribute & support	

Detailed instructional checklist Property, Facilities and Fleet (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
30	Launch Facilities Portal	Manage & Lead	Contribute & Support	BIS / ICT
31	Ongoing Review & Property Optimisation Strategy	Manage & Lead	Contribute & support	
32	Fleet Management Optimisation Vehicles Identified and Smartfleet notified	Manage & Lead	Contribute & support	
33	Due diligence of identified custodians of vehicles in-coming vehicles	Manage & lead	Provide a list of agreed vehicles to be transferred.	
34	Transition from SG Fleet to Smartfleet & Optimise	Manage & Lead	Contribute & support	
35	Implement consistent process for budget & cost allocation to users	Manage & Lead	Contribute & support	Decision Support
36	Asset Management Optimisation Assets Identified and relevant service providers notified	Manage & Lead	Contribute & support	Procurement
37	Due diligence of identified in-coming assets	Manage & lead	Provide a list of agreed assets to be transferred.	
38	Transition from of asset register from current system to DPE system	Manage & Lead	Contribute & support	BIS / ICT
39	Implement consistent process for budget & cost allocation to users	Manage & Lead	Contribute & support	Decision Support

Detailed instructional checklist Property, Facilities and Fleet (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
	Accommodation, Furniture and Equipment			
40	Gaining and transferring agencies to determine whether employees will move immediately to a new location or remain in the transferring agency's accommodation for a period.	Manage & Lead	Contribute & support	HR BIS / ICT
41	If remaining in transferring agency's accommodation and gaining agency is taking over leasing arrangements, gaining agency should notify the landlord of the premises of the change of client.	Manage & lead	Contribute & support	
42	If remaining in transferring agency's accommodation for a period and transferring agency is continuing to pay for the lease, an MoU should be developed to include the intention to recover these costs.	Manage & lead	Contribute & support	
43	Gaining agency to consult transferring agency about any furniture and equipment to be moved, if relevant.	Manage & lead	Contribute & support	
44	Gaining agency to arrange removal of furniture and equipment, provide packing boxes to employees etc.	Manage & lead	Contribute & support	
45	Identify staff requiring temporary access to transferring agency's premises and desktop facilities and arrange for this to continue.	Manage & lead	Contribute & support	
46	Transferring agency to arrange for employees to return agency items in their possession (laptops, mobile phones, gym keys, security passes, credit cards, vehicles, library books, etc.) consistent with normal 'exit' procedures. In some cases, staff from the transferring agency may be able to take certain items with them, as part of agreed transfer arrangements.	Manage & lead	Contribute & support	

B7 Decision Support Finance

7.1 Decision Support Finance checklist

Decision Support Finance checklist				
Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
1	Assess the budget liability of the receiving entity.	Manage & lead	Contribute & support	
2	Undertake a cash flow and funding Assessment.	Manage & lead	Contribute & support	
3	Liaise and confirm budget risks with the transferring entity.	Manage & lead	Contribute & support	Receiving of required financial information and Evidence
4	Brief up for formal decision internally.	Manage & Lead	Contribute & support	
5	Negotiations at Senior levels.	Manage & Lead	Contribute & support	
6	Work with Treasury to formalise the transfer in the States Financial Accounts	Manage & lead	Contribute & support	
7	PRIME Reporting including financials and outcomes reporting.	Manage & lead	Contribute & support	
8	Decision support service catalogue offering Planning	Manage & lead	Contribute & support	
9	Prepare a comprehensive list of the Department / agency's functions and programs, assets and liabilities, accommodation costs arrangements and contracts.	Manage & lead	Contribute & support	Provision of information to the Department managing the MoG change.
10	Develop and establish a MOU on the amount of appropriation and unspent cash balances to be transferred. Take into consideration any relevant budget items from other sources and any additional funds that have been approved by ERC.	Manage & lead	Contribute & support	

Decision Support Finance checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
11	Establish how any new Department / agency will access corporate services. This may include the preparation of a service delivery agreement (SDA) between the agency and the provider of corporate services. Identify any associated budgetary impacts.	Manage & lead	Contribute & support	
12	Clarify responsibilities for reporting issues such as annual report, taxation and GST reporting.	Manage & lead	Contribute & support	
13	Arrange for revisions to accounting and financial reporting systems as appropriate.	Manage & lead	Contribute & support	
14	Liaise with Treasury for cash flow draw-downs, funding for staff transfers, new funding, and separate budget authorised appropriation as stipulated under the Financial Management Act.	Manage & lead	Contribute & support	
15	Liaise with Treasury in regard to adjustment to out-year estimates, resource agreements, OBM structure, key performance indicators, Separate Division within the Budget estimates.	Manage & lead	Contribute & support	
16	Create as appropriate divisional and branch cost centres, including chart of account for payment of invoices. Authorise officers to incur expenses and certifying officers for each cost centre.	Manage & lead	Contribute & support	
17	Arrange new purchasing credit cards for relevant staff of the new agency.	Manage & lead	Contribute & support	
18	Budget implications - Address all budget implications.	Manage & lead	Contribute & support	

Decision Support Finance checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
19	Transfer budgets between agencies in accordance with Governor-in-Council approval section 4.9 under the GSF Act (section 24)	Manage & lead	Contribute & support	
20	Review issues surrounding equity injection/ withdrawal.	Manage & lead	Contribute & support	
21	Review recoverable funding arrangements.	Manage & lead	Contribute & support	
22	Consider the budget implications of the changes implemented.	Manage & lead	Contribute & support	
23	Undertake a 'gap analysis' to determine the differences between the previous and new budgeting processes.	Manage & lead	Contribute & support	
24	Chart of accounts - Review and align the chart of accounts.	Manage & lead	Contribute & support	
25	Review and align with new organisational structure.	Manage & lead	Contribute & support	
26	Review and align financial reporting requirements.	Manage & lead	Contribute & support	
27	Review current management reporting requirements, identify new requirements and determine options going forward.	Manage & lead	Contribute & support	
28	Consider the need to produce an interim report to management.	Manage & lead	Contribute & support	

Decision Support Finance checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
29	Ensure that all new accountable officers, management and committee members are informed about the Department's / agency's major activities and provided with all relevant financial information (for example, budgets, financial position and financial performance) and audit issues.	Manage & lead	Contribute & support	
30	Split of funds followed by Officially split funds.	Manage & lead	Contribute & support	
31	Ensure accruals are correctly calculated.	Manage & lead	Contribute & support	
32	Confirm the final split of funds and ensure there is an official sign-off between entities.	Manage & lead	Contribute & support	
33	Ensure an effective handover.	Manage & lead	Contribute & support	

7.2 Decision Support Finance MoG instructions

Detailed instructional checklist Decision Support Finance				
Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
	Initial Procurement Tasks			
1	Memorandums of understanding to be developed covering implementation issues, including decisions regarding costs, payment of invoices, recovery of moneys and transfer of assets, liabilities, revenues and expenses.	Manage & lead	Contribute & Support	
2	Recovery of moneys expended on transition costs to be effected as soon as possible.	Manage & lead	Contribute & Support	
3	Chief Financial Officers of transferring and gaining agencies to agree on the amount of appropriation balances relating to the transferred function to be transferred.	Manage & lead	Contribute & Support	
4	Arrange for bank accounts to be renamed and for signatories to be changed.	Manage & lead	Contribute & Support	
5	Gaining agency to develop financial management and payroll systems or arrange to remain on transferring agency's system for interim period.	Manage & lead	Contribute & Support	
6	Gaining agency to liaise with Finance to arrange access to the PRME system and ensure new responsibilities are reflected in outcomes and outputs framework.	Manage & lead	Contribute & Support	BIS / ICT *
7	Transferring agency to transfer administration of section 21 Special Accounts effective as of date of AAO instrument. Gaining agency to agree in writing with transferring agency the date of effect for the transfer. Agreed date of transfer to be advised to Finance. Liaise with Finance re required amendments to legislation involving Special Accounts.	Manage & lead	Contribute & Support	BIS / ICT *

Detailed instructional checklist Decision Support Finance (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
8	Gaining agency to discuss with Treasury whether outcomes are still appropriate and, if not, seek changes through Additional Estimates or Budget process.	Manage & lead	Contribute & support	
9	Gaining and transferring agencies to arrange to report on functions in financial statements for relevant period and include notes to financial statements about the restructure and partial reporting of a function.	Manage & lead	Contribute & support	
10	The financial statements of an abolished agency must be prepared and signed by a Chief Executive nominated by the Finance Minister.	Manage & lead	Contribute & support	
11	Take appropriate action to cancel or obtain an Australian Business Number, if relevant.	Manage & lead	Contribute & support	
12	Review Chief Executive's Instructions and issue new internal delegations as required.	Manage & lead	Contribute & support	
13	The PS Act requirements for annual reports require that gaining agencies must report on the transferring function for the entire reporting period.	Manage & lead	Contribute & support	
14	Gaining agency and transferring agency to contact iCare to discuss whether a review of the risk profile and adjustment of premiums needs to be considered.	Manage & lead	Contribute & support	
15	Gaining agency and transferring agency to contact Treasury to discuss whether adjustment of the agencies' employer contribution rate to the PSS is required.	Manage & lead	Contribute & support	HR
16	Gaining agency and transferring agency to agree on reporting issues (e.g. annual reports, taxation and GST reporting).	Manage & lead	Contribute & support	

Detailed instructional checklist Decision Support Finance (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
17	PRIME hierarchy configuration.	Manage & lead	Contribute & support	
18	PRIME set up and configuration to report actuals – Lead by Decision Support.	Manage & lead	Contribute & support	
19	Previous BP3 and financial statements – Lead by Decision Support.	Manage & lead	Contribute & support	
20	Section 24 funds transfer dates.	Manage & lead	Contribute & support	
21	FMT program groups and outcomes.	Manage & lead	Contribute & support	
22	Treasury interaction	Manage & lead	Contribute & support	Finance Corporate Accounting
23	Monthly financial reporting from admin order date to integration	Manage & lead	Contribute & support	Finance Corporate Accounting

8.1 Procurement checklist

Procurement checklist				
Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
1	Review policies	Manage & lead	Contribute & support	Provision of information to the Department managing the MoG change.
2	Prepare a comprehensive list of all open and in progress procurement arrangements and contracts to form the basis for change process decision making.	Manage & lead	Contribute & support	Provision of information to the Department managing the MoG change.
3	Prepare a register of all transferring open purchase orders, balances and liabilities, contracts and funding arrangements and liaise with Treasury to affect their movement.	Manage & lead	Contribute & support	

8.2 Procurement MoG instructions

Detailed instructional checklist Procurement				
Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
	Initial Procurement Tasks			
1	Draft comms items, comms plan and communicate to in-coming people	Manage & lead	Contribute & support	Required prior to Admin order effect date*
2	Fleet, FCM, Fieldglass, stationary: Work with relevant stakeholders to progress this.	Manage & lead	Contribute & support	*
3	FCM	Manage & lead	Contribute & support	
4	Fieldglass	Manage & lead	Contribute & support	
5	Stationary	Manage & lead	Contribute & support	
6	eTendering needs to be transitioned to DPE and access provided. Include communication to staff to come to DPE procurement to release this on eTenders.	Manage & lead	Contribute & support	
7	Please complete the information questionnaire and save items on their current systems / drives / location	Manage & lead	Contribute & support	BIS / ICT *
8	Access to DPE intranet. This is already being tested, and access will be via Citrix. Need to draft comms to advice people to get to the OEH page for procurement purposes.	Manage & lead	Contribute & support	BIS / ICT *
9	Training to be provided to staff.	Manage & lead	Contribute & support	

Detailed instructional checklist Procurement (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
10	Provide list of all procurement projects to be handed over to the DPE procurement team and include contact details of both DoI operational and procurement project managers.	Manage & lead	Contribute & support	
11	Provide list of all contracts that needs to be transitioned to DPE contract management system.	Manage & lead	Contribute & support	
12	Inflight project will be taken over by OEH Proc Team.	Manage & lead	Contribute & support	*
13	Procurement Thresholds	Manage & lead	Contribute & support	
14	Review the contracts with existing service providers.	Manage & lead	Contribute & support	
15	Fleet will be managed by the assess management working group, and they will plan and facilitate the handover between service providers. No action required from this group.	Manage & lead	Contribute & support	
16	Existing contracts to be uploaded into Bravo	Manage & lead	Contribute & support	
17	The governance working group is also dealing with procurement delegations, and Deon to confirm with Governance.	Manage & lead	Contribute & support	Governance *
18	R&E three quotes for everything above \$3k	Manage & lead	Contribute & support	
19	Draft internal communication to inform staff of arrangements relating to contingent labour.	Manage & lead	Contribute & support	*
20	Major Supplier Portal.	Manage & lead	Contribute & support	Procurement BIS / ICT

Detailed instructional checklist Procurement (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
21	Source-to-Contract (S2C) and Procure-to-pay (P2P) initial MoG tasks Develop stakeholder maps	Manage & lead	Contribute & support	
22	Develop risk register	Manage & lead	Contribute & support	
23	Define roles and responsibilities	Manage & lead	Contribute & support	
24	Obtain procurement information	Manage & lead	Contribute & support	
25	Establish working groups and communication plans	Manage & lead	Contribute & support	
26	Complete delegation gap analysis	Manage & lead	Contribute & support	
27	Complete Procurement policy gap analysis	Manage & lead	Contribute & support	
28	Update / mitigate gaps in delegations and policies	Manage & lead	Contribute & support	
29	Obtain interim delegation and policy arrangements, if required	Manage & lead	Contribute & support	
30	Monitor and review transition and post transition procurement activities and escalate issues	Manage & lead	Contribute & support	
31	Source-to-Contract (S2C) initial tasks Obtain spend data of entity transitioning	Manage & lead	Contribute & support	
32	Obtain list of sourcing projects and contracts - Planned - In progress - Completed – Obtain contract information	Manage & lead	Contribute & support	

Detailed instructional checklist Procurement (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
33	Agree on projects in progress to be managed by old or new entity	Manage & lead	Contribute & support	
34	Hand-over projects to be transitioned to new entity	Manage & lead	Contribute & support	
35	Complete contractual terms and conditions gap analysis	Manage & lead	Contribute & support	
36	Cede existing contracts to the new entity and inform suppliers	Manage & lead	Contribute & support	
37	Set users up in the new procurement systems, and provide training	Manage & lead	Contribute & support	
38	Complete NSW Procurement accreditation gap analysis and mitigate where appropriate	Manage & lead	Contribute & support	
	Transition staff into new systems			
39	- Fieldglass (HR responsibility) - FCM travel - eTenders - MyProcure	Manage & lead	Contribute & support	
40	Update GIPA system and transition entities	Manage & lead	Contribute & support	
41	Procure-to-Pay (P2P) initial tasks Setup new entities in SAP	Manage & lead	Contribute & support	
42	Setup new suppliers in SAP	Manage & lead	Contribute & support	
43	Create SAP PO templates for new entities	Manage & lead	Contribute & support	

Detailed instructional checklist Procurement (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
44	Setup new users in SAP	Manage & lead	Contribute & support	BIS / ICT
45	Identify all open POs in the system	Manage & lead	Contribute & support	
46	Establish what has been paid on each PO	Manage & lead	Contribute & support	
47	Communicate to vendors to invoice outgoing entity for all services rendered to date	Manage & lead	Contribute & support	
48	Receive and process all invoices in old SAP	Manage & lead	Contribute & support	
49	Provide remaining balances of POs, and create new POs for the balance	Manage & lead	Contribute & support	
50	Obtain all governance requirements document relating to POs	Manage & lead	Contribute & support	
51	Create new POs in SAP and obtain financial delegate approvals	Manage & lead	Contribute & support	
52	Send new POs to suppliers, and include invoicing process requirements	Manage & lead	Contribute & support	
53	Provide training where required	Manage & lead	Contribute & support	

B9 Communications

9.1 Comms and Change checklist

Communications & change management checklist				
Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
1	Develop a communication and change management plan to ensure adequate consultation, engagement and communication occurs with the Minister(s), senior management, staff and other relevant stakeholders / customers. Identify key messages to be delivered, associated responsibilities and dates.	Manage & lead	Contribute & support	Provision of information to the Department managing the MoG change.
2	Develop supplementary information resources, such as a website and frequently asked questions (FAQs) to update and assist staff with the change process and nominate Department / agency points of contact to provide affected employees with further information where necessary.	Manage & lead	Contribute & support	
3	Develop a communication strategy.	Manage & lead	Contribute & support	
4	Communicate all the changes.	Manage & lead	Contribute & support	

9.2 Comms and change MoG instructions

Detailed instructional checklist Communication and change management				
Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
1	Initial communication deliverables Secretary initial message	Manage & Lead	Distribute to all staff	Admin orders issued and announced
2	Establishment of key contacts list for in-coming people	Manage & Lead	Contribute & support	
3	Establishment of change and communications team for MoG	Manage & Lead	Contribute & support	MoG change champions nominated
4	Welcome pack	Manage & Lead	Contribute & support	
5	FAQs	Manage & Lead	Contribute & support	Input from all teams
6	Intranet page	Manage & Lead	Contribute & support	BIS / ICT
	External Web Site (update to DPE) and if required hosting and branding of in-coming Department / agency website	Manage & Lead	Contribute & support	
7	Change Mailbox	Manage & Lead	Contribute & support	BIS / ICT
8	Staff briefings / kick-off workshop/welcome	Manage & Lead	Contribute & support	
9	Preparation Establish Change Project Team (Streams) – DPE IT/HR/Finance/Procurement/Building Services	Manage & Lead	Contribute & support	

Detailed instructional checklist Communication and change management (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
10	Establish Welcome Champions	Manage & Lead	Contribute & support	
11	Draft Champion Pack	Manage & Lead	Contribute & support	
12	Create inbox for queries and feedback – welcome@planning.nsw.gov.au	Manage & Lead	Contribute & support	
13	Draft communications from Secretary to out-going Department and new staff	Manage & Lead	Contribute & support	
14	Draft communications from Secretary to DPE	Manage & Lead	Contribute & support	
15	Draft Welcome Handbook	Manage & Lead	Contribute & support	
16	Draft FAQs/Factsheet	Manage & Lead	Contribute & support	
17	Draft Contact list with Welcome Champions	Manage & Lead	Contribute & support	
18	Draft high-level timeline	Manage & Lead	Contribute & support	
19	Create intranet webpages	Manage & Lead	Contribute & support	
20	Set up weekly Project and Champion meetings	Manage & Lead	Contribute & support	
21	Meeting with Project Team to discuss next steps	Manage & Lead	Contribute & support	

Detailed instructional checklist Communication and change management (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
22	Initiate meeting with in-coming people to kick off Welcome Championship	Manage & Lead	Contribute & support	
23	Deliver roadshows and change activities.	Manage & Lead	Contribute & support	
24	Evaluation and closure Send out evaluation survey.	Manage & Lead	Contribute & support	
25	Staff acceptance confirmed.	Manage & Lead	Contribute & support	
26	Send out project end communications.	Manage & Lead	Contribute & support	
27	Project Controls Prepare and complete Risk Register.	Manage & Lead	Contribute & support	
28	Prepare Issues/Feedback Log.	Manage & Lead	Contribute & support	

B10 Legal

Legal checklist

Legal checklist				
Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
1	Legal team of each agency to review AAO to ensure all entries are correct.	Manage & lead	Contribute & support	
2	Circulation of a comprehensive list of the Department/agency's administered legislation. [Drafting of the list is done by PCO]	Manage & lead	Contribute & support	Finalisation of list by PCO. Provision of information to the Department managing the MoG change.
3	Settle with DPC Legal terms of draft AAO to ensure appropriate S&T provisions are included – on instructions from internal teams and in consultation with incoming legal team.	Manage & lead	Contribute & support	Instructions from internal teams. Co-operation of DPC legal. Provision of information to the Department managing the MoG change.
4	Advise existing (if applicable) external lawyers of the MoG change – consider, and where applicable, seek advice on consequences for conduct of litigation and/or negotiations.	Manage & lead	Contribute & support	
5	Confirm Divisions and Governance have determined which legislation, or parts of legislation, are to be administered by the affected agency(ies) and identify the responsible Minister.	Contribute & support	Contribute & support	Divisions and Governance complete Due Diligence activities
6	Consider whether revised delegations are needed (for incoming responsibilities) in consultation with relevant areas and in liaison with incoming legal team.	Contribute & support	Manage & Lead	Instructions on proposed structure and necessary changes
7	Where a new Department / agency is being created / renamed, determine whether any legislative amendments are necessary.	Contribute & support	Contribute & support	Draft legislation from PCO and Parliament

Legal checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
8	Advise on existing statutory appointments and delegations and determine any impact from the change. [This is a role for the policy/operational areas to identify – we provide advice and support together with incoming legal team]	Contribute & support	Contribute & support	instructions from operational areas.
9	In consultation with relevant operational areas and incoming legal team – advise on any governance documents, (such as memorandums of understanding (MOUs)), heads of agreements or Ministerial directions that require review as a result of the MoG change.	Contribute & support	Contribute & support	Receiving instructions
10	In consultation with relevant operational areas consider whether there are any matters relevant to the MoG changes required by legislation to be published.	Contribute & support	Contribute & support	Receive instructions
11	Ensure continuity of legal services	Manage & lead	Contribute & support	Liaison with incoming legal team to consider resourcing needs
12	Support operational areas to review existing obligations from contracts, leases and litigation.	Contribute & support	Contribute & support	Receiving instructions
13	Provide support if required (procurement) in the transfer of contracts for outgoing functions.	Contribute & support	Contribute & support	
14	Drafting legislation / delegation changes	Manage & lead	Contribute & support	PCO and Parliament for legislation changes

Legal checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
15	Transferring agency to identify outstanding legal matters, GIPA requests and advise gaining agency of details.	Manage & lead	Contribute & support	
16	Conduct a post-MOG change review to ensure all legal matters have been satisfactorily resolved.	Manage & lead	Contribute & support	Completion of all planned MoG actions.
17	Respond to legal queries regarding MoG change – manage and lead.	Manage & lead	Contribute & support	
18	Identify legal and GIPA roles and staff affected by the MOG change (incoming and outgoing)	Manage & lead	Contribute & support	

B11 Parliament and Government Services (PGS)

11.1 PGS checklist

Parliamentary & Government Services checklist				
Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
1	Ensure policies, standard operating procedures, service level agreements (SLAs), and applicable service contracts are up-to-date, relevant, and appropriate to maintain business functions and accountability pre- and post- Machinery of Government (MoG) changes.	Manage & lead	Contribute & support	
2	Prepare comprehensive lists of all open and in-progress Parliamentary and Government Services (PGS) arrangements, contracts, and managed functions and tasks.	Manage & lead	Contribute & support	Ministers' offices
3	Prepare reports for volumes of work performed by PGS teams over the last 12 months.	Manage & lead	Contribute & support	
4	Liaise with the ministers' offices to create a register of all transferring and any open parliamentary, ministerial/cabinet, or government matters from any incoming Department/agencies.	Manage & lead	Contribute & support	AAO decisions Incoming Department / agency
5	Review the structural and staff compatibility of merging or transferred areas.	Manage & lead	Contribute & support	
6	Identify how any new Department/agencies will interact or be merged/transferred into PGS.	Manage & lead	Contribute & support	HR Finance IT
7	Identify possible budget, funding, and staffing (from merged/transferred Department/agencies) impacts on PGS.	Manage & lead	Contribute & support	HR Finance

Parliamentary & Government Services checklist (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
8	Determine whether the jobs, staff numbers, and pay levels are comparable to PGS and what options are available to manage any incompatibilities.	Manage & lead	Contribute & support	HR Finance
9	Prepare comprehensive list of all PGS staff to form the basis of change-management decision making.	Manage & lead	Contribute & support	
10	Communicate changes and expectations to affected internal, and if applicable external, stakeholders of PGS in a timely manner.	Manage & lead	Contribute & support	
11	Review all applications, databases, systems, and records (physical, electronic, and email) that need to be migrated or transferred, and address security and access matters.	Manage & lead	Contribute & support	BIS/ICT
12	Create plan for short-term operating procedures to deal with PGS functions and administrative matters until new arrangements and Administrative Orders are in place.	Manage & lead	Contribute & support	
13	Review and update performance measures, where appropriate.	Manage & lead	Contribute & support	

11.2 PGS MoG instructions

Detailed instructional checklist Parliamentary & Government Services				
Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
1	Identification and Planning Prepare and complete Risk Register	Manage & lead	Contribute & support	
2	Prepare Issues/Feedback Log	Manage & lead	Contribute & support	
3	Identify and review structure and all functions of the PGS branch.	Manage & lead	Contribute & support	
4	<p>Review and prepare 6 and/or 12-month summary reports for volume of tasks undertaken in PGS functions, including but not limited to:</p> <ul style="list-style-type: none"> - registered correspondence. - correspondence drafted by dept vs. PGS. - complaints. - ministerial and parliamentary requests. - DPE web form enquiries (including direct email enquiries to information mailbox). - cabinet submissions, boards, and committees. 	Manage & lead	Contribute & support	
5	<p>Prepare comprehensive list of all PGS staff numbers, roles, pay, and conditions. Include officers on extended leave, secondments, relocations, and contracts.</p> <p>(Ensure SAP is up-to-date.)</p>	Manage & lead	Contribute & support	HR

Detailed instructional checklist Parliamentary & Government Services (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
6	<p>Prepare, organise, or relocate records for possible MoG changes or out-going Department/Agencies, including:</p> <ul style="list-style-type: none"> - ministerial correspondence. - ministerial requests and activities (such as Budget Estimates, Government achievements, Government commitments). - complaints and customer service activities. - cabinet submissions. 	Manage & lead	Contribute & support	BIS
7	Review all record-keeping activities. Ensure archiving and/or disposal activities are undertaken, following approved record management policies. Develop or revise record keeping process, as appropriate.	Manage & lead	Contribute & support	BIS Governance
8	Review, finalise, and/or return to PGS all open or in-process correspondence and briefing notes in the ministers' offices in the week before the election or a MoG transition period. Return all unsigned briefing notes to the Department/agency (advise teams who drafted to collect). Close off or change signatory for unsigned Ministerial correspondence.	Manage & lead	Contribute & support	
9	Create plan for, and initiate short-term operating procedures to deal with, PGS functions and administrative matters until new arrangements and Administrative Orders are in place.	Manage & lead	Contribute & support	
10	Provide and receive advice and updates on MoG preparation activities from Steering committee and project teams from business areas in DPE.	Manage & lead	Contribute & support	

Detailed instructional checklist Parliamentary & Government Services (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
	MoG Transition			
11	Understand agreed timeframe for MoG transition and prepare PGS for change adoption.	Manage and lead	Contribute and support	
12	Identify key contacts and stakeholders for incoming and outgoing Department/ Agencies and other affected service providers for PGS, including the Secretary and ministers' offices.	Manage and lead	Contribute and support	
13	<p>Liaise with merging or transferring Department/agencies and ministers' offices. Build relationships and hand over essential information and records on structure, staff, roles, work functions, work volumes, and access/migration of records to PGS.</p> <p>This includes, but is not limited to:</p> <ul style="list-style-type: none"> - parliamentary and ministerial activities. - ministerial correspondence. - cabinet. - boards and committees. - complaints. 	Manage and lead	Contribute and support	
14	<p>Assess whether PGS organisational changes are required to reflect revised ministerial responsibilities under the Administrative Arrangements Order.</p> <p>Assess need for increase, merge, or transfer of funds for staffing due to organisation changes and changes/additions to PGS business functions and work volumes.</p>	Manage and lead	Contribute and support	Finance
15	Assess structure and staff compatibility of merging or transferred areas to PGS.	Manage and lead	Contribute and support	HR Finance

Detailed instructional checklist Parliamentary & Government Services (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
16	<p>Identify staff roles and suitability who are merging or transferring to PGS. Including employees currently seconded to incoming or outgoing Department/agencies.</p> <p>Review opportunities for transferred staff, such as relocated within the Department or voluntary redundancies.</p>	Manage & lead	Contribute & support	HR Finance
17	Onboard compatible merged or transferred staff to PGS. Provide information, training, and guidance to merged, transferred, or new staff for effective and efficient action and management of business functions.	Manage & lead	Contribute & support	HR BIS
18	Identify applications and systems used or migrated for actioning PGS functions. Review and request updates to access and security of system and records. Schedule training, if required.	Manage & lead	Contribute & support	BIS
19	Initiate short-term operating procedures to deal with PGS functions and administrative matters. Continue to review and improve these procedures to ensure they are effective.	Manage & lead	Contribute & support	
20	<p>Update details and format of products created and managed by PGS, including:</p> <ul style="list-style-type: none"> - correspondence templates. - briefing note format, style, and on-system templates. 	Manage & lead	Contribute & support	BIS Comms
21	Action agreed arrangements with incoming and/or outgoing Department/agency for merging or transferring records from/to PGS.	Manage & lead	Contribute & support	BIS

Detailed instructional checklist Parliamentary & Government Services (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
22	Assist handover of records for transferred Department/agency.	Manage & lead	Contribute & support	BIS
23	If necessary, review or renegotiate any Service Level Agreements (SLAs) or Service Contracts with stakeholders.	Manage & lead	Contribute & support	
24	Identify and deal with possible negative effects on team morale due to:	Manage & lead	Contribute & support	HR
	<ul style="list-style-type: none"> - loss of key staff and corporate knowledge. - unexpected increase or higher than anticipated volume of work from merging Department/ Agencies. 			
25	Post-MoG Transition	Manage & lead	Contribute & support	
	Review and continue to update operating procedures (SOP docs), performance measures, and reporting, where appropriate, for PGS functions and work volume.			
26	Review suitability of structure and staffing in PGS against measured functions and identified work volume from merged or transferred areas.	Manage & lead	Contribute & support	HR
	Assess if additional funding or staff, or transfer of surplus or incompatible staff, is required.			
27	Identify any incomplete recruitment or funding actions relating to staff or roles and take appropriate action to resolve.	Manage & lead	Contribute & support	HR Finance

Detailed instructional checklist Parliamentary & Government Services (continued)

Sequence	Task / instruction	In-coming responsibility	Out-going responsibility	Dependency
28	Communicate with stakeholders on changes or updates to PGS structure, functions, and services.	Manage & lead	Contribute & support	Comms
29	<p>Continue to review staff morale to avoid any future negative effects due to:</p> <ul style="list-style-type: none"> - loss of key staff and corporate knowledge. - Unexpected increase or higher than anticipated volume of work from merging Department/ agencies. 	Manage & lead	Contribute & support	
30	Maintain detailed standard operating documents, records, performance measures, and reporting of functions and work volumes.	Manage & lead	Contribute & support	
31	Review costing of PGS operations. Ensure staffing and budget/funding for functions and work volumes are still appropriate.	Manage & lead	Contribute & support	





Appendix C

Tools and templates

This section includes recommended tools, templates and relevant MoG references to help establish better management controls for any MoG change.

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Appendix C

Tools and templates

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C1. Tools and templates

1.1 Project and Change Management

Please use the following links to access the template. If you do not have access to the Department of Planning and Environment intranet site, please contact DPC MoG PMO with your request.

Project schedule

Project plan

Transition plan

Checklists

MoG instructions

Roadmap

Outcomes map

Communications plan

Change management

Change Champions pack

MoG Intranet and FAQ's

DPC MoG PMO

[NSW Government Benefits Realisation Framework](#)

[Project Management Institute \(PMI\) Global Guide: Benefits Realisation](#)

1.2 Governance and Reporting

Please use the following links to access the template. If you do not have access to the Department of Planning and Environment intranet site, please contact DPC MoG PMO with your request.

MoG Steering Committee TOR

MoG PCG TOR

Secretaries' Board MoG Principles

Secretary Briefs

Risk Management

Steering Committee status report

PCG status report

Workstream work-group report

1.3 MoG MoU and agreements

Please use the following links to access the template. If you do not have access to the Department of Planning and Environment intranet site, please contact DPC MoG PMO with your request.

MoU's

Partnership Agreement

C2. Related policies and circulars

2.1 State (NSW)

[Government Sector Finance Act 2018 \(GSF\)](#)

[Public Finance and Audit Act 1983 \(PFAA\)](#)

[Government Sector Employment Act 2013 \(GSE\)](#)

[NSW Treasury Machinery of government changes: Goods and Services Tax, Fringe Benefits Tax and income tax issues](#)

2.2 Federal (Commonwealth)

[Australian Public Commission Machinery of Government changes \(a guide\)](#)

[ATO GST and machinery of government](#)

[Machinery of Government accounting changes \(assets and liabilities\)](#)

C3. References and further information

C3.1 References

The Machinery of Government – Better Practice Guide wanted to ensure there was a complete guide that addresses MoG requirements and better implementation. This guide leveraged existing MoG checklists from other State Governments as well as the Federal MoG guides.

Public Service Commission, Department of Finance | Machinery of Government Changes: A Guide for Agencies, June 2016

New South Wales Auditor-General, Better Practice Guide | Implementing Successful Amalgamations: A guide for managing the amalgamation of government Departments, March 2008

Australian National Audit Office | Implementation of Programme and Policy Initiatives, Making implementation matter - Better Practice Guide, October 2006

C3.2 Additional information

The additional links below are the existing MoG checklists across other Governments (State and Federal).

[Victoria](#)

[Queensland](#)

[Tasmania](#)

[Western Australia](#)

[Northern Territory](#)

[Commonwealth \(Federal checklist\)](#)

[Australian National Audit Office](#)

