



Privacy Plan

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1. Background

Information Privacy Act 2009

The *Information Privacy Act 2009* (IP Act) defines the principles for the fair collection and handling of personal information within public sector agencies and provides a right of access to, and amendment of, personal information in the government's possession or control unless, on balance, it is contrary to the public interest.

Under the IP Act, agencies are required to be responsible with, and transparent about the collection and management of personal information, including information transferred between other agencies. The IP Act also provides members of the public with an avenue to lodge complaints in the event an agency breaches one of the Information Privacy Principles (IPPs).

The purpose of this plan is to assist QAO employees, contractors and members of the public to understand the types of personal information QAO collects, uses and stores.

What is personal information?

Section 12 of the IP Act defines personal information as:

Information or an opinion, including information or an opinion forming part of a database, whether true or not, and whether recorded in a material form or not, about an individual whose identity is apparent, or can reasonably be ascertained, from the information or opinion.

For the purposes of this plan, personal information is defined as any information that could identify or reveal the identity of another person. The information does not have to clearly identify the person but need only provide sufficient information to lead to the identification of the person. Examples of personal information include, but are not limited to, a person's name or a photograph of a person. The information may also include sensitive information such as, medical records, religious beliefs or sexual preferences.

Documents to which the privacy principles do not apply

Schedule 1 of the IP Act describes the types of documents to which the IPPs do not apply. These include:

- Covert activity
- Witness protection
- Disciplinary actions and misconduct
- Public interest disclosures
- Cabinet and Executive Council
- Commissions of inquiry
- Other—publications, reference materials, public records not subject to a restricted access period or letters transmitted by post.



2. Legislative implications

Auditor-General Act 2009

Section 53 of the *Auditor-General Act 2009* (AG Act) precludes a person from making a record of protected information, and divulging or communicating protected information; unless the record is made, divulged or communicated under the Act or in the performance of duties relevant to the AG Act.

The confidentiality provision applies to:

- an authorised auditor
- a person engaged by the Auditor-General
- a person engaged or employed by a contract auditor
- a person receiving proposed reports, or extracts of proposed reports, under section 64.

Section 53(3) of the AG Act reiterates that the confidentiality provision does not prevent the disclosure of protected information:

- to parliamentary committees
- to the Crime and Corruption Commission
- to a police officer, or an entity, responsible for investigating or prosecuting an offence in any jurisdiction
- to a court for the purposes of the prosecution of a person for an offence in any jurisdiction
- if the Auditor-General conducts a joint audit, or collaborates with another jurisdiction.

Similarly, s.53(4) & (5) of the AG Act allow for the disclosure of information to the Australian Securities and Investments Commission at the discretion of the Auditor-General.

Right to Information Act 2009

The *Right to Information Act 2009* (RTI Act) provides members of the public with a right to access information in the government's possession or under the government's control unless, on balance, it is contrary to the public interest. Schedule 3 of the RTI Act sets out the types of information the disclosure of which the Parliament considers would, on balance, be contrary to the public interest.

Section 12(1) describes the category of information deemed to be exempt information on the basis, disclosure is prohibited by a legislative provision. The confidentiality provisions of the AG Act are recognised as provisions prohibiting disclosure and as such information obtained under the AG Act would be deemed exempt and could not be released.

In the event QAO received an access request, where the requested information was deemed exempt but contained personal information, QAO would assess whether there were grounds to provide access.



Other legislation

- *Anti-Discrimination Act 1991*
- *Financial Accountability Act 2009*
- *Financial and Performance Management Standard 2009*
- *Public Records Act 2002*
- *Public Sector Ethics Act 1994*
- *Public Service Act 2008*
- *Workers Compensation and Rehabilitation Act 2003*



3. Types of information

QAO collects, uses and stores five categories of personal information:

- contract auditor information
- audit client information
- financial management system information
- administrative records
- personnel/ employee information.

Contract auditor records

| Process | Description |
|------------|--|
| Collection | <ul style="list-style-type: none"> • QAO collects personal information about individuals applying to be registered as an audit service provider. This may include information provided by an audit firm e.g. name. |
| Use | <ul style="list-style-type: none"> • QAO may use personal information to review the performance of an audit service provider. This may include quality assurance reviews. • QAO may use personal information to assess the suitability of applicants to be registered as audit service providers and/ or their eligibility for appointment. • QAO may use personal information to raise awareness for technical or professional development opportunities relevant or of interest to the audit service provider. |
| Storage | <ul style="list-style-type: none"> • QAO may store personal information in a physical or digital format. • QAO will apply an appropriate security classification to the information and ensure suitable controls are in place to protect the personal information. • Delegated officers will have access to personal information stored on physical files and within business systems. • QAO will retain contractual records in accordance with an approved retention and disposal schedule or consult with the State Archivist if the records are not adequately covered by an existing schedule. |
| Disclosure | <ul style="list-style-type: none"> • Individuals may contact the Senior Information Officer for advice about the process for accessing or amending personal information held by QAO. • Personal information, pertaining to audit service providers, may be included in the annual report for QAO as the discretion of the Auditor-General. • QAO does not disclose personal information to other people or organisations without consent from the person to which the information relates, unless there is a statutory or contractual arrangement in place. |



Audit client records

| Process | Description |
|------------|---|
| Collection | <ul style="list-style-type: none"> • During an audit, authorised auditors may collect personal information about persons associated with or employed by an audit client. • QAO may obtain personal information under the Auditor-General Act 2009. |
| Use | <ul style="list-style-type: none"> • QAO may use personal information to assist in the provision of audit services. • QAO may use personal information to raise awareness for technical or professional development opportunities relevant or of interest to the audit client or their associates. • Delegated officers may amend personal information, if required. |
| Storage | <ul style="list-style-type: none"> • QAO may store personal information on an audit report or audit working file. The circumstances surrounding the collection will inform the decision about what file should be used to store the information. • QAO may store personal information in a physical or digital format. • QAO will apply an appropriate security classification to the information and ensure suitable controls are in place to protect the personal information. • Delegated officers will have access to personal information stored on physical files and within business systems. • QAO will retain audit records in accordance with the Queensland Audit Office Retention and Disposal Schedule or consult with the State Archivist if the records are not adequately covered by an existing schedule. |
| Disclosure | <ul style="list-style-type: none"> • Individuals may contact the Senior Information Officer for advice about the process for accessing or amending personal information held by QAO. • Personal information obtained during an audit is deemed to be exempt from disclosure except by the events mentioned within the Auditor-General Act 2009. |



Financial management system content

| Process | Description |
|------------|--|
| Collection | <ul style="list-style-type: none"> QAO collects personal information from employees, contractors and consultants about their corporate financial transactions e.g. receipts, cab vouchers, etc. |
| Use | <ul style="list-style-type: none"> QAO may use personal information to process or reconcile corporate expenditure records. It may include name, address and a description of the goods and/ or services. QAO may use sensitive information relevant to creditors or debtors, including third party service providers if they are personally identified. |
| Storage | <ul style="list-style-type: none"> QAO may store this information in a physical or digital format. QAO will apply an appropriate security classification to the information and ensure suitable controls are in place to protect the personal information. Delegated officers will have access to personal information relevant to these transactions. QAO will retain financial records in accordance with an approved retention and disposal schedule or consult with the State Archivist if the records are not adequately covered by an existing schedule. |
| Disclosure | <ul style="list-style-type: none"> Individuals may contact the Senior Information Officer for advice about the process for accessing or amending personal information held by QAO. |



Administrative records

| Process | Description |
|------------|--|
| Collection | <ul style="list-style-type: none"> • QAO collects personal information pertaining to employees, audit service providers, audit clients and visitors of QAO, including levels 10 and 14 of 53 Albert Street, Brisbane. |
| Use | <ul style="list-style-type: none"> • QAO may use personal information to facilitate the operation of support services, which may include the production of correspondence, policies, mailing lists, publications or internal announcements. • QAO may use personal information to aid in the detection of security breaches or employee misconduct through the use of a closed circuit television (CCTV) system. • QAO may use personal information to act as evidentiary material in the event of a criminal offence or security breach being detected. • Delegated officers may amend personal information, if required. |
| Storage | <ul style="list-style-type: none"> • QAO may store this information in a physical or digital format. • QAO will apply an appropriate security classification to the information and ensure suitable controls are in place to protect the personal information. • Delegated officers will have access to personal information stored on physical files and within business systems. The level of access will vary between internal users. • QAO will store personal information captured through the CCTV system in a secure location. Access to this information will be restricted, managed and auditable. • QAO will retain records in accordance with an approved retention and disposal schedule or consult with the State Archivist if the records are not adequately covered by an existing schedule. |
| Disclosure | <ul style="list-style-type: none"> • Individuals may contact the Senior Information Officer for advice about the process for accessing or amending personal information held by QAO. • QAO may provide copies of personal information to a law enforcement agency in the event a criminal offence is detected or an employee's involvement in unlawful activity is detected. |



Personnel/ employee records

| Process | Description |
|------------|---|
| Collection | <ul style="list-style-type: none"> • QAO collects personal information about individuals applying to or employed by the QAO. This information may include personal details, bank details and/ or medical records. |
| Use | <ul style="list-style-type: none"> • QAO may use personal information to maintain the employment history of current and former employees, including temporary, permanent and contract employees. • QAO may use personal information to assess the suitability of applicants to perform the duties associated with particular positions. • QAO may use personal information to facilitate the payment of salaries and wages. • QAO may use personal information to assess an employee's compliance with policies and procedures. • Delegated officers may amend personal information at the request of an individual or management, as required. |
| Storage | <ul style="list-style-type: none"> • QAO may store this information in a physical or digital format. • QAO will apply an appropriate security classification to the information and ensure suitable controls are in place to protect the personal information. • Delegated officers will have access to personal information stored on physical files and within business systems. Access to employee records is restricted and managed through the Human Resources department. • QAO will retain records in accordance with an approved retention and disposal schedule or consult with the State Archivist if the records are not adequately covered by an existing schedule. |
| Disclosure | <ul style="list-style-type: none"> • Individuals may contact the Senior Information Officer for advice about the process for accessing or amending personal information held by QAO. • QAO may disclose personal information to a third party, such as the Australian Taxation Office, in the interest of fulfilling their roles and responsibilities within the Human Resources Department. |



4. Applying for information under the IP Act

Request to access personal information

Under the IP Act, a person or their agent can apply to the Queensland Audit Office to seek access to personal information in the possession or control of a government agency.

To request access, you must:

- lodge a completed [RTI and IP Access Application](#)
- provide enough information to identify the document/s
- provide an address (post or email)
- provide evidence of your identity
- provide evidence of the agent's authorisation and their identity, if necessary.

Request to amend personal information

Under the IP Act, a person can apply to the Queensland Audit Office to have their personal information amended if it is inaccurate, incomplete, out-of-date or misleading.

To apply for amendment, you must:

- have seen the document or have a copy of it
- provide enough information to identify the document
- provide an address (post or email)
- specify the information you want amended
- explain how the information is inaccurate, incomplete, out-of-date or misleading
- suggest how you want the information changed
- lodge a completed [IP Personal Information Amendment Application Form](#)
- provide evidence of your identity.

Lodging applications

QAO can accept completed applications in the following ways:

Post – PO Box 15396, City East Qld 4002

In person – Level 14, 53 Albert Street Brisbane 4001

Email – qao@qao.qld.gov.au



5. Privacy complaints

In accordance with the IP Act, individuals may lodge a complaint with QAO if they believe their privacy has been breached or there has been a breach of the Information Privacy Principles.

Complaints may be lodged in person, mail or email.

Post – PO Box 15396, City East Qld 4002

In person – Level 14, 53 Albert Street Brisbane 4001

Email – qao@qao.qld.gov.au

QAO will process privacy complaints in accordance with QAO's Complaints Handling Policy and the *Information Privacy Act 2009*. The Responsible Officer will consider all issues and issue an acknowledgement letter within three business days and a final response within 45 business days.

If a complainant is dissatisfied with QAO's final response, they may refer the matter to the Office of the Information Commissioner.



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