



Preparing an index of evidence for Statement of Regulatory Expectations: Compliance with workplace obligations

The [Statement of Regulatory Expectations: Compliance with workplace obligations \(SRE\)](#) sets the expectation that providers in the 'Australian University' provider category will provide TEQSA with an attestation by their Vice-Chancellor informing TEQSA of the University's performance in relation to the expectations of the SRE, and an index of evidence (index) to support the attestation.

The index underpins a provider's attestation in relation to the expectations outlined in the SRE regarding:

- delegations to oversee compliance with workplace obligations
- policies and processes to ensure compliance with workplace obligations
- the governing body's oversight of the provider's compliance with its workplace obligations.

TEQSA will consider the evidence included in indexes in reviewing providers' attestations. While Vice-Chancellors may undertake any enquiries they deem appropriate prior to completing their attestation, providers are encouraged to utilise the index to inform the making of attestations. TEQSA may request that providers produce all or some of the evidence cited in an index.

Providers are encouraged to separately address each aspect of the SRE in their index. Providers are also encouraged to provide a summary of the relevance of evidence included in their index. Clear descriptions of evidence, summaries of their relevance, and links to specific aspects of the SRE will support TEQSA's review of attestations and indexes, and minimise the need to engage with providers to seek clarification.

Providers can present their index in the format of their choosing. This guidance is intended to support the preparation of indexes by providing examples of:

- the structure of an index
- evidence that may be included
- summaries of the relevance of included evidence.

While evidence should be linked to specific aspects of the SRE, a piece of evidence may be listed against more than one element of the SRE (should this be appropriate). Providers are encouraged to include all evidence they consider relevant and all evidence that was considered in the development of their attestation. There is no minimum or maximum number of items of evidence that can be included in an index, however, providers should include sufficient items to demonstrate the performance against each expectation outlined in the attestation.

Examples of evidence provided in this guidance are for illustrative purposes. There is no requirement that providers include any of the forms of evidence provided as examples in this guidance. The types of evidence included in an index will vary based on the nature of the expectation and the provider's context. This guidance should be read alongside the SRE.



EXPECTATION	EXAMPLES OF EVIDENCE AVAILABLE	EXAMPLE EXPLANATION SUMMARY OF RELEVANCE OF EVIDENCE
1 The provider's governing body obtains independent advice as is necessary to identify and address potential risks related to obligations under workplace laws, including the risk of wage underpayment due to issues in payroll, employment and administrative systems.	<ul style="list-style-type: none">Governing body meeting minutes covering discussion of an external audit report relating to a payroll systems audit (copy of report available).	<ul style="list-style-type: none">The meeting minutes demonstrate that the provider's governing body obtained and considered an external auditor's view on the appropriateness and effectiveness of the provider's payroll system.
2 The provider's governing body defines, monitors and reviews roles or offices necessary to effectively manage potential risks to, and ensure compliance with, its obligations under workplace laws. Such roles or offices will include the management, monitoring and review of:		
2.a Payroll, record keeping and employment systems.	<ul style="list-style-type: none">A governing body meeting paper detailing planned improvements to the provider's payroll system.	<ul style="list-style-type: none">The governing body meeting paper identified the role/office that is the "system owner" of the payroll system, the endorsing/approving officer for the paper aligns with the "system owner", and a schedule for review of the improved system's effectiveness
2.b Delegations of administrative roles and authority.	<ul style="list-style-type: none">The provider's delegation matrix and associated plans for its review and evaluation.	<ul style="list-style-type: none">The provider's delegation matrix details the roles/offices which have been delegated powers in relation to the provider's



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		workplace obligations, and includes details of routine reviews of the matrix and the process for evaluating its effectiveness. This matrix was endorsed by the provider's governing body.
2.c Risk management policies and controls, risk appetite frameworks, and cyclical auditing frameworks.	<ul style="list-style-type: none">Governing body endorsed internal audit program.	<ul style="list-style-type: none">The provider's internal audit program was approved by the provider's Chief Operating Officer (COO) and endorsed by the provider's governing body. Demonstrating the providers standard procedures ensure the governing body is aware of the details of cyclical auditing frameworks, is informed of the outcomes of audits and actions that stem from them, and the role/office responsible for their approval.
2.d Financial viability and financial sustainability.	<ul style="list-style-type: none">Financial reporting papers provided to the governing body.	<ul style="list-style-type: none">Financial reporting papers provided to the governing body are approved by the provider's Chief Financial Officer. This demonstrates the provider's standard procedures ensure the governing body is aware of the role/office responsible for the provider's financial viability and financial sustainability and are involved in identifying and responding to risks to the provider's financial viability and sustainability.



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2.e Compliance with obligations under workplace laws.	<ul style="list-style-type: none">A governing body meeting paper regarding an external audit of the provider's payroll systems and its ability to ensure staff payments meet legal and enterprise agreement obligations (copy of report available).	<ul style="list-style-type: none">The governing body meeting paper covering an audit of the provider's payroll system and any actions stemming from the audit was approved by the COO. This demonstrates the provider's standard procedures ensure the governing body is aware of the role/office responsible for ensuring the provider's compliance with obligations under workplace laws, and is monitoring progress on actions identified from the audit process.
3 The provider's governing body assures itself and demonstrates that it is operating in compliance with its obligations under workplace laws, including in the operation of its payroll, record keeping and employment systems. In particular, the governing body can assure itself and demonstrate that:		
3.a Employees are paid correctly, in accordance with the terms of the provider's industrial agreement.	<ul style="list-style-type: none">Governing body meeting minutes recording the governing body's discussions of an external audit of the provider's payroll systems and its ability to ensure staff payments meet legal and enterprise agreement obligations (copy of report available).	<ul style="list-style-type: none">The meeting minutes demonstrate that the governing body undertook appropriate actions to assure itself it was meeting its obligations to ensure staff were appropriately paid.



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3.b The provider's governing body has considered any necessary independent advice for informed and competent decision making about meeting its obligations under workplace laws.	<ul style="list-style-type: none">Governing body meeting paper detailing the findings of an external review of the appropriateness of the provider's policies and procedures relating to staff psycho-social risks (copy of report available).	<ul style="list-style-type: none">The governing body paper demonstrates that the governing body considered independent advice when making decisions in relation to meeting its obligations to protect staff from psycho-social risks.
3.c Any recommendations from reviews or audits related to obligations under workplace laws have been considered and, where necessary, are being effectively actioned.	<ul style="list-style-type: none">Governing body meeting minutes detailing discussion of recommendations from an external review of the appropriateness of the provider's policies and procedures relating to staff psycho-social risks (copy of report available).	<ul style="list-style-type: none">The governing body meeting minutes summarise discussions on accepting recommendations and how the implementation of recommendations will be monitored and tracked.
3.d All delegated offices or committees responsible for ensuring compliance with obligations under workplace laws report clearly and regularly to the governing body.	<ul style="list-style-type: none">Governing body meeting agenda which includes a standing agenda item for reporting from the Workplace Health and Safety Committee.	<ul style="list-style-type: none">The standing agenda item for Workplace Health and Safety Committee reporting demonstrates clear and regular reporting to the governing body.
3.e There are mechanisms to ensure formal complaints regarding compliance with obligations under workplace laws can be	<ul style="list-style-type: none">Governing body meeting minutes which summarise the governing body's discussion of complaint mechanisms, complaints data, and	<ul style="list-style-type: none">The governing body meeting minutes demonstrate that the governing body is aware of the mechanisms, and considers



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received from staff, students or unions and action taken to address underlying causes.	potential underlying causes for common types of complaints.	complaints data and potential underlying causes.
3.f The provider's management of third-party contracts ensures compliance with obligations under workplace laws.	<ul style="list-style-type: none">Governing body meeting minutes summarising discussion regarding an enforceable undertaking entered into with the Fair Work Ombudsman (FWO).	<ul style="list-style-type: none">Meeting minutes summarise discussions about an undertaking to establish a standing body to facilitate regular consultation between the senior management, unions, staff and contractors regarding the provider's obligations under workplace laws.
3.g The provider has carefully considered and is addressing all concerns raised by relevant authorities regarding the provider's compliance with workplace and employment matters, such as sector updates from TEQSA, audit reports by state audit offices, and guidance or direction from the FWO.	<ul style="list-style-type: none">Governing body meeting minutes summarising discussion of a state/national audit office performance audit report covering the provider's compliance with workplace obligations and how recommendations will be addressed.	<ul style="list-style-type: none">Meeting minutes demonstrate that the provider's governing body has carefully considered and is addressing concerns raised by state/national audit office.
3.h The provider has promptly informed and positively engaged relevant authorities such as TEQSA and the FWO on any issues identified by the provider.	<ul style="list-style-type: none">Governing body meeting minutes summarising discussions regarding an enforceable undertaking entered into with the FWO.	<ul style="list-style-type: none">Meeting minutes summarise discussions about delays in implementing an undertaking made to the FWO including the governing body's direction to immediately inform the FWO.



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3.i The provider has developed a mature process of self-assurance to mitigate and manage future wage underpayment matters.	<ul style="list-style-type: none">The governing body endorsed internal audit program.	<ul style="list-style-type: none">The provider's internal audit program was endorsed by the governing body and includes internal audits designed to mitigate future wage underpayment risk.
4 The provider's governing body takes active and ongoing responsibility for ensuring compliance with all workplace and industrial obligations. It assures itself that robust, fit-for-purpose systems are in place to prevent, detect and respond to non-compliance, and that these systems are subject to regular oversight and review to manage risk over time.	<ul style="list-style-type: none">A list of all governing body meeting items for the previous 12 months relating to workplace and industrial obligations.	<ul style="list-style-type: none">The frequency and scope of workplace and industrial matters considered by the governing body in the previous 12 months demonstrate the governing body's active and ongoing oversight of the provider's adherence to its workplace obligations.