

**31. Extent of compliance with public sector standards, etc. to be reported**

- (1) A chief executive officer or chief employee shall cause to be included in the annual report submitted —
  - (a) in the case of a department, by the accountable officer of the relevant department under section 62 of the *Financial Administration and Audit Act 1985*; or
  - (b) in the case of an organization, by the accountable authority of the relevant statutory authority under section 66 of the *Financial Administration and Audit Act 1985*,

a report, prepared in accordance with guidelines, if any, issued by the Commissioner, on the extent to which public sector standards, codes of ethics and any relevant code of conduct have been complied with in relation to the relevant department or organization.

- (2) The chief executive officer or chief employee of an organization which is not a statutory authority within the meaning of the *Financial Administration and Audit Act 1985* shall, before 31 August in each year or such earlier date in that year as the Commissioner may determine by order published in the *Gazette*, cause to be prepared and submitted to the Commissioner a report, prepared in accordance with guidelines, if any, issued by the Commissioner, on the extent to which public sector standards, codes of ethics and any relevant code of conduct have been complied with in relation to that organization.
- (3) If the whole or any part of a department or organization is exempted under section 25(1) from compliance with the whole or any part of any public sector standard or code of ethics, subsections (1) and (2) do not apply to or in relation to any thing to which that exemption relates.
- (4) The Commissioner shall include in the relevant annual report referred to in section 21(1)(i) each report submitted to him or her under subsection (2).