



FLEXIBLE & REMOTE WORKING ARRANGEMENTS POLICY

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To be reviewed: December 2026

*To help the public service
spend wisely*

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FLEXIBLE & REMOTE WORKING ARRANGEMENTS POLICY

INTRODUCTION & BACKGROUND

1. This policy sets out the Office of the Auditor General (“OAG” or “Office”) flexible and remote working arrangements. The policy balances the flexibility offered by remote and flexible working with the need to keep teams engaged through more frequent physical contact recognizing that different staff will have different working styles and preferences.
2. This policy is introduced in the context of a mature office of professional workers bound by high ethical standards and a strong code of conduct and where staff operate with a high level of personal trust given to them. Individuals are expected to work transparently and openly about their flexible and remote work arrangements so that the Office can properly service all of its clients’ needs. The Auditor General reserves the right to withdraw these arrangements where national circumstances change, business needs change or on an individual basis if trust is found to be misplaced.
3. The OAG works with peaks in its workload and as part of its resourcing model, OAG audit staff are expected to work additional hours at financial audit peak time (Interim audit peak in October and November and final audit peak in February, March and April). Audit staff are paid overtime during these peak audit months and managerial staff accrue TOIL as overtime as is not payable at higher grades. During these times, audit staff will be expected to work additional hours but the ability to work remotely at times will remain throughout the year.

PURPOSE OF THE POLICY

4. The OAG offers flexible working arrangements for its staff to act as a recruitment and retention incentive, create a better work-life balance and increase staff motivation and productivity. This policy is designed to ensure efficient and effective business conduct and to support our staff’s emotional wellbeing, job motivation and family life as far as possible.

APPLICATION OF THE FLEXIBLE & REMOTE WORKING POLICY

5. This revision of the policy is intended to signal the ongoing flexible and remote working arrangements possible for OAG staff to help support wellbeing and improve office productivity (assessed by the quantity and quality of audit work). It can be suspended at any time by the Auditor General in the interests of staff or the business and the policy will be kept under review.

6. Remote working will be possible throughout the year as will flexible working. The only exception being the option to work a nine-day fortnight which will be suspended during audit peak periods (i.e. it does not apply during February, March, April, October or November) for all staff except for corporate services / administrative staff for whom it can be worked all year around.
7. All staff are expected to indicate in their Outlook calendars whether they are working or on leave and where they are working if they are not going to be physically present in the OAG office. This is important especially should an emergency occur.

FLEXIBLE & REMOTE WORKING PATTERNS

8. In the interests of a healthy work-life balance (flexibility around traffic problems, care arrangements, etc.) staff can work at home for an agreed proportion of their working week except for Thursday. CMT has designated Thursday as an “office day” for everyone to enable us to routinely schedule all staff and other meetings and maintain connections between people and our strong sense of team. No matter where they are working, staff are expected to travel to clients and the office where necessary. Staff are expected to make every effort to meet clients’ needs for site visits and meetings. Staff must attend the office in person whenever reasonably requested to do so by a member of OAG management.
9. Staff, when working from home, must not routinely combine working with caring for a child or other person. In exceptional circumstances where this may be necessary due to a domestic emergency, the team member must agree this with their manager in advance.
10. All OAG staff are requested to have an agreed and regular work pattern as far as possible. Every OAG staff member’s patterns of work, both agreed hours and location, are to be made known to all OAG staff members to help manage business effectiveness. It is also possible to have different working arrangements for different days as long as the pattern is documented and agreed.
11. Staff may request to work flexibly such as by using:
 - **compressed** working hours such as a nine-day fortnight where staff work longer days and routinely take an additional day off of work (TOIL) every two weeks;
 - **staggered** working hours such as starting and finishing each day either extra early or extra late to avoid traffic peaks; or
 - **split** working hours such as working until mid-afternoon and then taking some hours off before doing the remaining work hours in the evening to fit around child school collection and care responsibilities for example.

All work patterns can be 100% office based or a combination of office based and remote working. Using the split working hours example, the work until 2pm could be in the office with the smaller remaining part of the working hours being from home in the evening.

12. All staff are expected to be physically present in the office at least two days a week - Thursdays and at least one other occasion during the week (either a full day or two half days). OAG management should be mindful of their visibility to staff. For each audit practice, a manager (i.e. Deputy Auditor General or Audit Manager) should be in the office every day for at least part of the day unless cover is not possible because of leave.
13. If staff have an ongoing health issue that necessitates more home working than allowed for by this policy, then the team member must discuss this with their line manager and an agreement must be reached with both their line manager and the Auditor General.
14. Staff are contractually required to work 150 hours every 4 weeks (i.e. 37.5 x 4) and this policy enables staff to agree on their pattern of work with their line manager i.e. Audit Manager, Deputy Auditor General or Corporate Services Manager or Auditor General (AG) as appropriate.
15. Any variation to these agreed four weekly patterns necessary because of unforeseen circumstances should be agreed with your line manager.
16. All staff must take at least one half-hour break during any working day (usually for lunch) but may choose to take several breaks if they prefer. These break times do not count as working hours.
17. All staff should take short comfort breaks of a few minutes to stretch, rest their eyes, get drinks etc every hour or so. Staff must use their own time or make up time later in that day if running personal errands or otherwise not working for whatever reason for any significant period (over 5 minutes or so).
18. Overseas work cannot be part of any staff member's routine working arrangement. However, if staff want to work remotely from overseas for a period this can be considered but will need specific agreement from your line manager and the Auditor General.

TOIL AND ANNUAL LEAVE

19. Staff are encouraged to use their annual leave allowance in the year in which it relates and only five days of annual leave can be carried over to the new year without express permission of management.
20. With an agreed work pattern, the accumulation of TOIL outside of the five months of audit peak should be minimal and all staff are encouraged to keep their TOIL balances manageable and not go above a 150-hour balance without prior approval from management.

21. Outside of peak times, staff with significant positive accrued TOIL balances over 150 hours are expected to reduce their TOIL by taking time off before the next financial audit peak period.
22. All annual leave and TOIL time taken off must be agreed with your line manager in advance and recorded appropriately and promptly in any OAG systems designated for that purpose.
23. Time must be recorded promptly in any system OAG may use for time recording purposes, ideally on a daily basis and on no longer than a weekly basis if not done daily.

EQUIPPING STAFF TO WORK FROM HOME

24. **IT Equipment** - OAG will fund and provide all staff with IT equipment for home including one computer (surface or laptop) and up to two monitors to enable staff to work effectively wherever they are. Staff should not use personal laptops or PCs to work from home but only use OAG-provided equipment for security reasons. Staff are reminded to abide by the OAG Efficient and Acceptable Use of IT policy.
25. **Office Furniture** – to enable staff to work safely from home, OAG will reimburse one-off costs of up to (\$750) per person for the costs associated with equipping a home office. This sum is expected to cover an office chair and desk where necessary. Staff may use this allowance towards a standing desk for their homes should they wish.

SAFE OFFICE & HOME WORKING PROTOCOLS

26. Staff are expected to be mindful of ergonomic considerations when establishing their **home office** to ensure their ongoing safety and comfort as far as practical.
27. Staff are expected to make their own judgements about optimising their home working environment given their personal circumstances and should ask if they need advice or support in ensuring a safe home working environment.
28. If sensitive, personal or confidential information is taken home in printed form, please take care to not leave it lying around and dispose of it by shredding it either at home or in the office. Similarly, take care not to have sensitive, personal or confidential information visible to non-OAG staff on your PC screen if you are working from home.
29. Finally, staff are encouraged to be mindful of infections and either wear a mask or work remotely if not feeling 100% fit but well enough to work.