



4 July 2022

Mr Simon Scott  
Secretary  
Parliamentary Standing Committee of Public Accounts  
Parliament House  
**HOBART TAS 7000**

**Issued by email only**

Dear Simon,

**Auditor-General Statement of Interests Disclosure**

In accordance with the Statement of Understanding between the Parliamentary Standing Committee of Public Accounts (the Committee) and the Auditor-General of Tasmania, I attach hereto my Statement of Interests completed as at 30 June 2022.

Please do not hesitate to contact me should you or the Committee have any questions in connection with my Statement of Interests.

Yours sincerely

Rod Whitehead  
**Auditor-General**

Encl.

# AUDITOR-GENERAL'S AND DEPUTY AUDITOR-GENERAL'S STATEMENT OF INTERESTS AND CONFLICTS OF INTEREST

## Background

A requirement of the Statement of Understanding between the Auditor-General and the Public Accounts Committee (PAC) is for the Auditor-General and the Deputy Auditor-General to make statement of interests to the PAC when first appointed and annually on 1 July each year.

References to "Auditor-General" below include a reference to the Deputy Auditor-General

References to "during the year (period) ended 30 June" include a reference to the date of the declaration for any initial statement of interests made.

## Declaration of Interests

The information to be disclosed is the information that would be required to be disclosed under Part 3 of the *Parliamentary (Disclosure of Interest) Act 1996* as if the Auditor-General were a Member of Parliament.

The information to be set out in the statement is to include the information required to be disclosed under recommendation 1 in the Parliament of Tasmania Joint Select Committee on Ethical Conduct (2009) Final Report: *'Public Office is Public Trust'* as if the Auditor-General were a Member of Parliament.

The disclosure is to cover the interests of the Auditor-General together with the interests of each person who is a related person in relation to the Auditor-General. A related person includes:

- (a) the Auditor-General's spouse
- (b) a person who is totally or substantially dependent on the Auditor-General and:
  - (i) the person is the Auditor-General's child; or
  - (ii) the person's affairs are so closely connected with the affairs of the Auditor-General that a benefit derived by the person, or a substantial part of it, could pass to the Auditor-General.

This declaration is not confidential. With the exception of the residential address of the Auditor-General, the statement is to be published on the Internet site of the Parliamentary Standing Committee of Public Accounts.

References to sections (s.) below refer sections in the *Parliamentary (Disclosure of Interests) Act 1996*.

1. Persons to whom this disclosure relates:

Person	Relationship
Rodney Whitehead	Auditor-General

2. Sources of income

Disclose details of each source of income exceeding \$500 that the Auditor-General and each related person received (reasonably expects to receive) for the year (period) ended 30 June [s. 6(a), 7(a)].

In relation to income from an occupation [s. 8(a)]:

Person	Rodney Whitehead
Description of occupation/office held	Auditor-General of Tasmania (from 30 March 2016)
Employer/partnership name	Tasmanian Audit Office
Employer/partnership address	Level 8 , 144 Macquarie Street, Hobart, Tasmania, 7000

Person	Rodney Whitehead
Description of occupation/office held	Partner (to 29 March 2016)
Employer/partnership name	Deloitte Touche Tohmatsu
Employer/partnership address	225 George Street, Sydney New South Wales 2000

In relation to income from a trust [s. 8(b)]:

Person	Rodney Whitehead
Name of trust	Whitehead Family Trust
Name of settlor	Ian Crombie
Address of settlor	Not applicable (deceased)
Name of trustee	Rodney Whitehead
Address of trustee	Auditor-General's residential address (not disclosed)

In relation to any other income, identify the person from whom, or the circumstances in which, the income was, or is reasonably expected to be, received [s. 8(c)].

Person receiving income	Source of income
Rodney Whitehead	Investment property income
Rodney Whitehead	Investment income

3. Real property

The residential address of the Auditor-General is disclosed in Attachment 1.

Disclose the nature and address of any interest the Auditor-General and each related person holds in real property, excluding a residential address as disclosed in Attachment 1, during the year (period) ended 30 June [s. 6(b), 6(c), 7(b), 7(c)].

No disclosure is required if the Auditor-General or related person holds the interest only:

- (a) in the capacity as the executor or administrator of the estate of a deceased person and the Auditor-General or related person is not a beneficiary under the will or intestacy; or
- (b) in the capacity as a trustee and Auditor-General or related person acquired the interest in the ordinary course of any occupation which is not related to the duties of the Auditor-General [s. 10]

Nature of other real property	Address
Residential property	Shepherd Street, Sandy Bay, Tasmania, 7005

#### 4. Interests and positions in corporations

Disclose the name and address of any corporation the Auditor-General and each related person holds an interest or position (whether remuneration or not) in during the year (period) ended 30 June [s. 6(d), 6(f), 7(d), 7(f)].

For a corporation other than a public company, describe the principal objects of the corporation [s. 6(e), 7(e)].

No disclosure is required for any interest or position held in a corporation if the corporation

- (a) is formed:
  - (i) to provide recreation or amusement; or
  - (ii) to promote commerce, industry, art, science, religion or charity; or
  - (iii) for any other community purpose; and
- (b) is required to apply any of its profits or other income in promoting its objects; and
- (c) is prohibited from paying any dividend to its members [s. 11].

Person	Rodney Whitehead
Company name	RJ Whitehead Nominees Pty Ltd
Company address	Auditor-General's residential address (not disclosed)
Interest	Shareholder
Position	Director
Principal objects	Corporate trustee company (non-trading)

Person	Rodney Whitehead
Company name	Whitehead Finance Pty Ltd
Company address	Auditor-General's residential address (not disclosed)
Interest	Nil
Position	Director
Principal objects	Investment company

#### 5. Trade unions or associations

Disclose a description of any position the Auditor-General and each related person holds in any trade union or association (whether remunerated or not) [s. 6(g), 6(h), 7(g), 7(h)].

Person	Not applicable
Trade union or association name	Not applicable
Position	Not applicable

#### 6. Debts

Disclose the name and address of any person to whom the Auditor-General and each related person is liable to pay any debt during the year (period) ended 30 June, whether or not the debt was due and payable on that date [s. 6(i), 7(i)].

Disclosure is not required for a liability or information relating to a liability to pay a debt if:

- (a) the amount of the debt did not exceed \$500 unless:
  - (i) the debt was one of 2 or more debts that the Auditor-General or related person is liable to pay to one person during the year (period); and
  - (ii) the amounts to be paid exceeded, in the aggregate, \$500; or
- (b) the Auditor-General or related person is liable to pay the debt to a relative; or
- (c) the debt arises from a loan of money and:
  - (i) Auditor-General or each related person is liable to pay the debt to an authorised deposit-taking institution or other person whose ordinary business includes the lending of money; and
  - (ii) the loan was made in the ordinary course of business of the lender; or
- (d) the debt arises from the supply of goods or services that were supplied:
  - (i) during the period of 12 months immediately preceding the year (period) ended 30 June; and

- (ii) in the ordinary course of any occupation of the Auditor-General or each related person that is not related to the duties of the Auditor-General [s. 12].

Person	Creditor name	Creditor address
Not applicable	Not applicable	Not applicable

#### 7. Disposition of property

Disclose particulars of any disposition of property made by the Auditor-General and each related person during the year (period): whereby, either wholly or in part, the person retained the use and benefit of the property or the right to acquire the property at a later date [s. 7(j)].

Disclose particulars of any disposition of property made by a person during the ordinary return period to another person under an arrangement made by the Auditor-General and each related person whereby, either wholly or in part, the Auditor-General and each related person obtained the use and benefit of the property [s. 7(k)].

Disposition of property means any of the following:

- (a) any conveyance, transfer, assignment, settlement, delivery, payment or other alienation of real property or money;
- (b) the creation of a trust in respect of real property or money;
- (c) the grant or creation of any lease, mortgage, charge, easement, licence, power, partnership or interest in respect of real property or money;
- (d) the release, discharge, surrender, forfeiture or abandonment, at law or in equity, of any interest in any real property or money;
- (e) the exercise of a general power of appointment over real property in favour of a person;
- (f) any transaction entered into by a person with the intent to:
  - (i) diminish, directly or indirectly, the value of any real property of that person; and
  - (ii) increase the value of any real property of another person who is not a relative [s. 3].

Person	Particulars of disposition
Not applicable	Not applicable

#### 8. Travel

For the Auditor-General and each related person disclose:

- (a) the name and address of any person who made any financial or other contribution to any travel undertaken by the Auditor-General or related person during the year (period) [s. 7(l)];

- (b) the dates on which the travel referred to in paragraph (a) was undertaken [s. 7(m)];
- (c) the names of the States, Territories of the Commonwealth and overseas countries in which the travel referred to in paragraph (a) was undertaken [s. 7(n)]

No disclosure is required for a financial or other contribution to any travel if:

- (a) the contribution:
  - (i) was made from public funds; or
  - (ii) arose from travel on free passes issued under any Act; or
  - (iii) arose from travel in government vehicles; or
- (b) the contribution was made by a relative of the Auditor-General and each related person; or
- (c) the contribution was made in the ordinary course of any occupation of the Auditor-General and each related person which is not related to the duties of the Auditor-General, or
- (d) the amount of the contribution did not exceed \$250 unless:
  - (i) the contribution was one of 2 or more contributions made by one person during the ordinary return period; and
  - (ii) the amount of those 2 or more contributions exceeded, in the aggregate, \$250; or
- (e) the contribution was made by a political party of which the Auditor-General or each related person was a member and the travel was undertaken:
  - (i) for the purpose of political activity of the party in Tasmania; or
  - (ii) to enable the Auditor-General or each related person to represent the party within Australia [s. 13(1)].

The amount of a contribution that is not a financial contribution is taken to be an amount equal to the value of the contribution.

Person	Not applicable
Name of person who made financial or other contribution	Not applicable
Address of person who made financial or other contribution	Not applicable
Travel dates	Not applicable
Travel destinations	Not applicable

#### 9. Discretionary disclosure

The Auditor-General may disclose any direct or indirect benefits, advantages or liabilities, whether pecuniary or not, that

- (a) are not required to be disclosed under the Parliamentary (Disclosure of Interest) Act 1996 ; or

- (b) the Auditor-General considers may raise a conflict between the Auditor-General's private interests and his or her duties as the Auditor-General [s. 9]

<b>Discretionary disclosure</b>
Rodney Whitehead has executed a Partner Retirement Deed with Deloitte Touche Tohmatsu. Under the terms of that Deed, neither party may disclose the Deed or any information relating to its subject matter other than for the purpose of enforcing this document or obtaining legal, tax or financial advice in respect of it or as required by law.
Rodney Whitehead in his previous position as a partner of Deloitte Touche Tohmatsu previously provided professional services to Tasmanian State entities. Some of these services include services that the Auditor-General is precluded from providing. A summary of services provided by Rodney Whitehead to Tasmanian State entities over the three years prior to 30 March 2016 has been provided to the PAC.

### **Conflicts of interest**

If the Auditor-General has an interest that conflicts or may conflict with the discharge of his or her responsibilities, the Auditor-General:

- (a) must disclose the nature of the interest and conflict to the PAC as soon as practicable after the relevant facts come to the Auditor-General's knowledge; and
- (b) must not take action or further action concerning a matter that is, or may be, affected by the conflict until the conflict or possible conflict is resolved.

If the conflict or possible conflict between an interest of the Auditor-General and his or her responsibilities is resolved, the Auditor-General must give to the PAC a statement advising of the action the Auditor-General took to resolve the conflict or possible conflict.

A reference in this section to an interest or to a conflict of interest is a reference to those matters within their ordinary meaning under the general law.



1. Actual or potential conflicts of interest

Interests, financial or otherwise (not referred to elsewhere in this statement) the nature of which gives rise to, or may be seen to give rise to, a conflict of interest with the Auditor-General duties are disclosed below

Nature of conflict of interest	Action to resolve the conflict of interest
<p>Rodney Whitehead is a former Partner of Deloitte Touche Tohmatsu.</p> <p>Deloitte Touche Tohmatsu provides contracted services to the Tasmanian Audit Office.</p>	<p>Rodney Whitehead will not participate in any decision relating to:</p> <ul style="list-style-type: none"> <li>• the engagement of Deloitte Touche Tohmatsu;</li> <li>• the performance of Deloitte Touche Tohmatsu in relation to any services provided; or</li> <li>• the termination of Deloitte Touche Tohmatsu in relation to any services provided.</li> </ul> <p>Any such decisions that would have been made by the Auditor-General will instead be made by the Deputy Auditor-General.</p> <p>This does not preclude Rodney Whitehead from reviewing any work, or signing any report, that Deloitte Touche Tohmatsu may have provided services in connection with.</p>

2. Relationships with people/entities within the jurisdiction of the Public Accounts Committee

Relationship	Yes	No	Details of relationship
<p>Is the Auditor-General a current member of boards, panels, committees or other agencies/bodies whose work or activities may come within the ambit of the functions of the PAC?</p>		✓	<p><i>However, situations may arise where the PAC is required or chooses to investigate a matter associated with the Auditor-General or the Auditor-General directly. These situations are not documented in this declaration.</i></p>
<p>Does the Auditor-General undertake voluntary work for any agency or organisation whose work or activities come within the ambit of the functions of the PAC?</p>		✓	

Relationship	Yes	No	Details of relationship
Are any persons associated with the Auditor-General employed or hold (or previously been employed or held) any executive or senior management position in any agency or organisation whose work or activities come within the ambit of the functions of the PAC?		✓	<i>Some members of the PAC previously held elected positions in local government which the Auditor-General audits. In the Auditor-General's opinion, these arrangements do not influence his or their positions.</i>
Are any persons associated with the Auditor-General in a close personal relationship with someone highly likely to come within the investigative or administrative jurisdiction of the PAC?		✓	

### Declaration

I declare that the information provided in this statement properly reflects, to the best of my knowledge and belief, my private and pecuniary interests and those of any related persons (as defined in the Statement of Understanding).

*Y/W*

\_\_\_\_\_  
Signature

Auditor-General

\_\_\_\_\_  
Position

4 July 2022

\_\_\_\_\_  
Date

<b>AUDITOR-GENERAL'S AND DEPUTY AUDITOR-GENERAL'S STATEMENT OF INTERESTS AND CONFLICTS OF INTEREST</b>
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**Attachment 1**

Principal residence address

This information is confidential and is not to be published on the Internet site of the Parliamentary Standing Committee of Public Accounts.

Disclose the principal residential address of the Auditor-General or a related person.

Person	Principal residence address
Rodney Whitehead	[REDACTED]