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A Matter of Record: Document Management as Part of Good Corporate Governance, Risk Management and Decision-Making

Corporate governance basically concerns control/assurance and performance and, importantly, achieving an appropriate balance between those requirements at particular points in time as well as over time. Risk management is central to both elements of good governance. The governance framework itself involves both strategic and operational decision-making. In turn, the latter depends largely on knowledge and understanding of the business and access to required information, whether by electronic or other means. The success of any governance approach is directly related to the degree of integration of all these elements so as to ensure a coherent, consistent and robust organisational framework that gives confidence to all stakeholders. A strong set of values and ethics underpins the culture that provides the glue to hold it all together successfully at all levels of an organisation.

This paper aims to illustrate how good governance and risk management are affected by a proactive approach to document management, which includes keeping necessary records but goes beyond that to achieve efficient and effective organisational management and governance. Chua and Van Toorn (2005) observed: "The management of documents may seem a rather mundane organizational activity, yet it carries major strategic, reputational, compliance and operational risks."

Document management should be viewed in the broader context of organisational knowledge, which is increasingly facilitated by information technology and communications, in order to capture effectively the intelligence (broadly defined) and understanding of our people. This is also a reflection of the differences between "explicit knowledge" which is basically facts, rules, protocols and formal relationships, and "tacit knowledge" which is acquired through practice and experience and is difficult to document and share.

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Good governance, risk management and decision-making are facilitated by a proactive approach to document management which includes keeping necessary records but goes beyond that in order to achieve efficient and effective organisational performance. This paper's focus is on organisational knowledge, which is increasingly facilitated by information technology, and communications to capture effectively the intelligence (broadly defined) and understanding of people within the organisation. Documentation of our knowledge assets is a major exercise in risk management and its associated control environment and essential for individual and collective accountability for performance.

assets is a major exercise in risk management. This reflects the marked growth in complexity of our environment, affected significantly by improvements in technology, the higher level of education and training of our people, their greater mobility, aging of the workforce and increasing international competition associated with globalisation, accentuated by phenomena such as the Internet, intranets and the use of Google. As well, we have witnessed the growth of an organisation's website as a strategic asset.

The issue of document management is relevant to both the public and private sectors. While my focus is more on the former, the increasing convergence of the two sectors is raising questions about commonality of demands by various stakeholders in relation to accountability, performance and the public interest. These concerns are extending to issues such as organisational values, ethical conduct and the rights of the citizens, particularly in contractual arrangements. Considerations of personal information and privacy can be particularly complex and difficult to handle in commercial situations. Such considerations can have a marked impact on the effectiveness of the activities involved and give rise to questions about the notion of accountability involved and the manner in which it is demonstrated.

UNDERSTANDING THE RELATIONSHIPS

One of the best illustrations of the issues confronting those responsible for governance and management is the customer records held by Centrelink, the commonwealth government's social-service provider. While I prefer not to use the term "customer" in a public-sector context, it is the term Centrelink chooses to use. The simple message is that citizens should be treated as customers. Importantly, however, there is an absence of "choice", both in terms of product (output) and provider. That situation is changing where alternative providers are available, such as for Job Network, and the customer relationship might seem more relevant. The notion of the "market" coupled with requirements of public accountability and the public interest raises some interesting governance and risk management questions.

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Centrelink's document management and integrity of records have been the subject of several Australian National Audit Office (ANAO) reports in recent years. Particular aspects of risk management were covered in the latest such report (ANAO 2006a). In particular, there was a risk of fragmenting customer information across multiple records. As well, many business risks arose from data-integrity issues, including the risk of duplicate or inappropriate payments to customers.

Centrelink does have in place an extensive data-integrity, error-detection and reporting system. Nevertheless, audit findings pointed to a lack of, or failure of, systems level controls, which should enforce conformance with Centrelink's business rules and data-recording specifications (ANAO 2006a). This is an important governance matter and has relevance for Centrelink's performance, as well as for the assurance it provides to its stakeholders. Too frequently there is a lack of recognition of the need for governance of our information technology and communications environment but even more so of the need for its full integration with the overall governance framework for the organisation.

The auditor-general of Canada, Sheila Fraser, has frequently addressed the role that records and information play in promoting good governance and accountability. In particular, Fraser (2004, p. 1) has noted: "Poor management of records and information jeopardises the government's ability to manage for results and to report effectively on its performance."

As in Australia, and in other major western democracies, lack of documentation for contracts has been a particular issue in Canada. Most fundamentally, audit of the sponsorship program, for example, showed that there was no analysis of why such program funding was provided and no adequate support for the invoices that were paid. Indeed, Canada's national archivist had pointed out on numerous occasions that "weak information management is undermining the ability of the government of Canada to achieve its goals" (Fraser 2004, p. 4). As in Australia, National Archives has the responsibility to provide suitable tools, advice and guidelines to help all public servants to manage information effectively.

The point I want to stress is that in our environment of devolved authority, where chief executives are responsible for the efficient, effective and ethical use of resources under the Financial Management and Accountability Act 1997, it is incumbent on all of us to protect and develop our knowledge assets, which include information and records management but which extend beyond those factors, as our contribution to robust governance. In turn, that will provide greater credibility and confidence in our organisations by all stakeholders. But, as the Canadian auditor-general (Fraser 2004, p. 8) also observes, it will take a major cultural shift in the public service to succeed and it will need champions: "There is a vital relationship between information management, governance and accountability", and, as also observed (Fraser 2003. p. 5): "Information is a strategic asset."

We all need to know how to document activities, decisions and transactions adequately for business, legal and accountability needs. It is therefore disappointing when organisations address strategic and operational compliance risks but do not adequately document or consistently report them (ANAO 2006c). It is a job half-done and limits capacity for monitoring and review of performance.

Document management, record-keeping and decision-making have been subject to most attention in public sectors in Australia at the federal and state levels and overseas, such as in the United Kingdom, Canada and New Zealand, in the area of grants administration. Several audit offices have produced better practice guides for grants administration as a result. Typical of the criticisms by audit offices was the comment by the NSW auditor-general (NSW Audit Office 2002a) of "poor documentation of the reasons for decisions" with the recommendation that there is a need to "fully document the reasons for funding decisions at all stages of the decision-making process, including assessment by departmental staff advising committees and ministers".

A further recommendation related to performance (NSW Audit Office 2002a, p. 9): "Introduce standard reporting documentation to improve the consistency of performance information, and require recipients to report on overall program objectives".

This is not just an issue of accountability, but also a means of judging the achievement of the objectives and, as such, a very useful input to future decision-making in order to achieve better results. Some would say this is self evident, but the overwhelming evidence in many constituencies is that it either does not happen or that experience is at best patchy.

Documentation is unlikely to be more important than in the area of child welfare. The NSW Department of Community Services has a statutory obligation to respond to information about a child's safety, welfare or well-being. Case workers access reports first to determine whether the child is at risk and, second, to decide how urgently the department should respond. The three elements of information, risk assessment and decision-making need to be closely integrated to produce the required performance and results. The department recognises the need for appropriate investigatory tools to help weight risk and urgency and to improve the reliability and consistency of response (NSW Audit Office 2005a). As with other public-sector activities, an important issue is legal risk, which also involves a sound understanding and knowledge of relevant legislation. Unfortunately, experience at the commonwealth level has elevated the significance of such risk with higher levels of staff turnover and loss of corporate knowledge with an aging workforce. The Australian National Audit Office has indicated an increased focus on legislative compliance as part of its financial statement audit coverage (ANAO Audit Office 2005b, p. 26).

Legal risks have many facets. The most obvious is the risk of being sued. Legal liability, and its impact on organisational reputation, as well as financial costs, have exercised the minds of those charged with governance and with management. An interesting development is the proposal in Victoria to create a new criminal offence in relation to the destruction of documents likely to be required in legal proceedings. Issues of due diligence and corporate culture are of particular importance in this regard. A major law firm has recommended that companies "should develop centrally managed, regularly audited, document retention systems" (Blake Dawson Waldron 2006). It is not a matter of simply looking at documents in isolation, as they are part of a system involving management, people, technology and communication (the integration problem again). Creation of a document and its recording is one thing but its availability, use and preservation (protection) are another.

On the subject of protection, one area in the public sector which often seems to receive little attention and protection is intellectual property (IP). Again, there is frequently an absence of documentation and consequent lack of understanding of IP assets for which we have responsibility. Often these assets are "information-based" but are also found in innovations and techniques associated with program management and often embedded in information technology and communication systems. At the federal level, there has been not insignificant international interest, for instance, in our social welfare, employment, taxation and financial management systems and practices. Too often we have literally "given these away". A review of 167 NSW agencies showed that only a handful, mainly large ones, used risk management techniques to comply with the State Records Act 1998 (NSW Audit Office 2002b).

Finally, in discussing relationships within the governance framework, there is the issue of privacy. Adherence to the Privacy Act 1988 and the Federal Privacy Commission guidelines, for example, for websites, is of increasing importance with the collection of personal information. While legal compliance is obviously an imperative, there is also a need to maintain the confidence and cooperation of all stakeholders. Again, the problem is often not one of having appropriate rules, but the assurance of observance backed up by appropriate documentation. This is as much an issue for good management as it is for audit purposes.

THE NEED FOR INTEGRATED SYSTEMS

A Google search using the terms "documents", "records management" and "corporate governance" produces a surprising number of results. Perhaps many would be aware of the growing number of document and record keeping systems available. The number is not nearly as great when linked to knowledge management, but that is undoubtedly largely because the latter has gained interest only recently. The links to corporate governance are numerous and reflect this statement by Open Text Corporation (2006): "Document management provides a framework for implementing good corporate governance practices, which reduces the risk of non-compliance with government regulations."

Undoubtedly, the Sarbanes-Oxley legislation in the United States has focused greater corporate attention on government regulations as an element of legal risks that confront all corporations in some way.

At least two related issues have been evident for many years but are only now receiving close attention. The first is the enduring problem of a lack of systems integration, exacerbated by a lack of uniformity in data collection and recording, and an apparent lack of understanding of user needs, often by the users themselves. A key requirement is the identification of the relevance and importance of documents and other information and their role in organisational processes, particularly by knowledge management specialists or persons in charge of electronic document management projects. Too often there is a "disconnect" with the preparers/users and a consequent lack of system relevance and usefulness.

The second issue is the focus on the "easy" and "available" structured information residing in databases and spreadsheets, notably in agency legacy systems. The significant challenge for all organisations is to manage "unstructured" data such as e-mails, letters, handwritten notes and reports. All of this is part of our information or knowledge assets, the latter being particularly demanding when we include the knowledge, understanding and experi-ence of our people. As is often the case, the problem for most organisations is the recognition of "what is" as distinct from "what should be".

The problems of systems integration and information/document management are difficult enough for an individual organisation (ANAO 2005a) but they are multiplied when more than one organisation is involved. This is the case where there is shared governance and shared outcomes across a number of organisations. In the public sector, this is referred to as the "whole of government" approach or integrated or collaborative government. The difficulties increase where other levels of government — state, local or regional — are involved, and even further when the private sector is a genuine partner in the delivery of government services, rather than being a contract supplier of goods or services. The risks are different and are generally more complex, with each of the sectors having to take on some of the attributes, disciplines and commitments of the others (see Barrett 2005).

A major project, "Corporate Governance in the Public Sector: An Evaluation of its Tensions, Gaps and Potential", led by the University of Canberra, referred to the notion of an "integrated performance model" (University of Canberra 2005). It distinguished four components covering a spectrum of relationships: a rebalancing of centre and line management; a commitment to whole-of-government and integrating agendas; central monitoring of agency delivery; and a reconfiguring of portfolios through a reduction of public bodies. The study (University of Canberra 2005, p. 7) concludes: "In response to the challenges of complexity and through attentiveness to maintaining system attributes, in the new construction horizontal governance ranks equal with vertical relationships and hierarchy."

Horizontal as well as vertical integration of governance arrangements, involving systems, risk management and decision-making, is now central to performance management. Our document management and record-keeping arrangements have to reflect this imperative if we are to achieve the required results. At the federal level, lack of systems compatibility has been a significant inhibition to data-sharing and document management.

These issues were also identified by the NSW auditor-general (Sendt 2002), when speaking about government reporting: "It needs to be consolidated, placed in a consistent and comparable basis. An integrated Whole-of-Government framework is required. It is also important that performance reporting address the issue of so-called 'integrated governance' which recognises the increasingly interdependent nature of government agencies in delivering services to the community."

The auditor-general also had a problem in finding successful models and processes for IT governance and change management in the health sector (NSW

Audit Office 2005b). He noted that after 15 years, Health is still trying to develop an electronic catalogue that can be used by all areas to make purchases and trade items. As well, the auditor-general (NSW Audit Office 2005b, p. 10) observed that "a single corporate services IT system has not been implemented across the State" and "this makes data collection, information strategy and performance management difficult".

The links between information and performance are well illustrated in a recent Australian National Audit Office report titled "Advance Passenger Processing" (ANAO 2006). The processing system was intended to enhance significantly the ability of Customs and the Department of Immigration and Multicultural Affairs (DIMA) to assess passengers and crew, before their arrival in Australia, for risks in relation to a range of commonwealth laws. However, DIMA does not report against this performance intent, although this deficiency is being remedied by the contractor. As well, there were a number of instances of inadequate or no documentation, for example of payments and approval to spend money under the Financial Management and Accountability legislation (Regulation 9).

DIMA did not document the quality expectations for the non-technical products to be delivered by the project — for example, user documentation, training materials and communication strategies — nor was it able to provide evidence of signed documentation as proof of sign-off for testing work completed. The department has foreshadowed expenditure of $10 million over five years to improve its record-keeping systems. The audit report made suggestions to improve DIMA's performance reporting based on more comprehensive risk management information relevant to the objectives of border security.

One aspect of risk and organisational effectiveness that it is not difficult to agree on is information security. This is not just a technical issue; it is "about good corporate governance and it requires the attention of Boards and CEOs" (Terry 2006). In a relatively recent report, the ANAO (ANAO 2005c, p.19) recommended that, as part of their IT governance arrangements, "agencies should monitor the effectiveness of their network security practices and controls by establishing performance measures and incorporating periodic reporting against these measures".

The ANAO also considered that agencies should:

- identify and assess risks to information resources;
- develop an IT security policy;
- treat the identified risks;
- periodically review risks and risk treatments; and
- monitor the operation and effectiveness of the security policy.

Increased sharing of information adds another dimension of risk. One of the recommendations of the US Corporate Governance Task Force suggested for application in Australia by Terry (2006, p. 39) is: "Organisations should embed cyber security into corporate governance processes and develop an objective, standards-based, scalable and collaborative framework."

This is important for both the reputation and credibility of any organisation and for the confidence of its stakeholders. As Berry (2006, p. 6) noted in his editorial in the February edition of *Corporate Risk*: "Risk managers need no reminding of the importance of protecting their organisation's reputation. They have ranked brand and image maintenance the highest of 10 risks in an annual survey by broker Aon Australia for the second year running."

As well as systems integration within a sound governance framework, there should be an ongoing review of the risks that integration has for business continuity. The ANAO found that the Department of Employment, Science and Training (DEST) was frequently testing recovery procedures for all its e-business and internal systems (ANAO 2003). The ANAO noted that most of the business information is held electronically in IT systems and that much of the information published by agencies is made available electronically on their websites. In the past, agencies have largely used an *ad hoc*, rather than planned, approach to their business continuity or disaster-recovery planning.

In Australia, companies conforming to Australian Standard AS 15489 *Records Management* require a document or records management policy. At the commonwealth government level, three complementary laws apply — the Archives Act 1983, the Freedom of Information Act 1982 and the Privacy Act 1988. As well, the Evidence Act 1995 and Electronic Transactions Act 1999 need to be taken into account. Paradoxically, this greater focus on legal compliance and associated risks, including action taken by regulators, coincides with a period in which at least the federal parliament has expressed concern at a lack of legal understanding and adherence exhibited by public servants appearing before parliamentary committees, as well as being revealed in a series of audit reports. In part, this has reflected a lack of experience and adequate training; it is also a key driver for organisations to embrace document management as part of sound management and governance, rather than simply to be compliant.

Information is provided on the National Archives website (archives@naa.gov.au), including an outline of the archives' "Administrative Functions Disposal Authority". The National Archives has also produced a useful explanatory document: "E-permanence Made Easy: A Manager's Guide to the Strategic Management of Records and Information". It is important that such guidance be put in the wider

context of knowledge management and its governance, in particular the governance of information technology and communications. In this way, we may be able to counteract "knowledge" losses associated with an aging workforce; experiencing higher turnover rates; and focus more on outcomes than just administrative processes and the disciplines involved, including managing of risks, not least the reputation and credibility of the organisation involved.

ADDRESSING THE ISSUES IN THE PUBLIC SERVICE

What is the Australian Public Service (APS) doing about document management and record-keeping? One answer to this question is provided in the Australian Public Service Commission's annual State of the Service reports in the past three years. Observations are based largely on information from agency and employee surveys. While there has been some improvement, "there continues to be evidence that a more strategic approach in records management and training is still required in some agencies" (APSC 2004).

Employees working in medium (72%) and large (68%) agencies were more likely than those in small agencies (61%) to agree that they received appropriate training and had access to information that enabled them to meet their record-keeping responsibilities (APSC 2004, p. 47). However, most agencies (86%) had at least one measure in place to ensure senior managers were aware of their record-keeping responsibilities (APSC 2004, p. 47). The most common measures used by agencies to ensure that employees, other than senior managers, were aware of (and able to fulfill) their record-keeping responsibilities were circulars and operating instructions (80%), information on the intranet (77%), self-nominating formal in-house training in record-keeping procedures (52%), information in chief executives' instructions (51%) and attendance at seminars and training provided by National Archives of Australia (46%) (APSC 2004).

Another initiative involving the APSC is the publication "Foundations of Governance in the Australian Public Service". This can be found on the commission's website http://www.apsc.gov.au/. The publication includes useful guidance on broad accountability issues but, for purposes of this paper, attention is drawn to the section on "Management and Use of Government Information" and its implications for privacy, copyright, knowledge management, security, history and accountability. Taking knowledge management as an example, there is a direct link to the Australian Government Information Management Office website and a section on "Knowledge Management Case Studies". The latter notes the paucity of published material on public-sector initiatives in

Australia. Nevertheless, details are provided of case studies in the Australian Bureau of Statistics (ABS), Centrelink and the Insolvency and Trustee Service Australia agency.

Particularly striking is the ABS's focus on behaviours which encourage staff to create information that can be used and shared. These behaviours make explicit the types of work practices which support sound knowledge management, such as:

- seeking, reusing, and building on existing knowledge;
- ensuring the development of skills to locate information efficiently and effectively;
- recognising that workgroups need to share knowledge;
- playing a part in maintaining workgroup knowledge to facilitate access by others; and
- promoting the benefits of sharing.

In addition, the ABS stresses the use of common or generalised tools and systems as enablers. It supports numerous workgroup databases. A feature of those databases is the embedding of strong "metadata" support. When a document is created and assigned a category, it automatically acquires a set of metadata which controls the access, filing and life-cycle of the document. The aim of the databases is to make it easier to document, operate, understand and modify business processes which are typically a mix of automated and people activities.Their success is due to leadership and governance which stress simplicity, commitment and ownership.

In April 2004 the federal government's top-level Management Advisory Committee (MAC), chaired by the secretary of the Department of Prime Minister and Cabinet, released a report "Connecting Government — Whole of Government Responses to Australia's Priority Challenges". A significant part of that report was devoted to "Information Management and Infrastructure".

A major message, not surprisingly, was about information-sharing and a more structured approach to the collection, re-use and sharing of data. In the longer term, the report noted it will be necessary for agencies to adopt and implement common information policies, standards and protocols. Better business modelling, investment tools and governance structures are also required to guide agency decision-making. The government established the Information Management Strategy Committee (IMSC) to take a lead role in coordinating information management and information technology activities across government. It was noted that the IMSC's mandate could be expanded to include specific information and knowledge management guidance to agencies (Management Advisory Committee 2004, p. 57)

CONCLUSION

Lack of knowledge is a major risk for any organisation. Knowledge is stored in the minds of our people and in our records, in whatever form they are kept. If we want to capture that knowledge and access it, we need to have a sound knowledge management policy and its effective implementation through user-friendly documentation. Computer-based systems are being continually developed to provide that capability. But such systems can be successful only if there is an organisational culture that ensures everyone in the organisation is committed, and disciplined enough, to make the daily personal investment necessary to ensure the integrity and credibility of what should be a fully integrated knowledge-management framework.

Information technology and communications have totally, or at least significantly, changed the ways in which we work. As well, we are experiencing marked increases in staff turnover and an aging work force, as well as greater demands for personal service and increasing privatisation of the public sector. These changes are putting more pressure on our document management, including record-keeping systems, to help deal with the loss of access to our people assets and/or their diminished capacity.

As we increasingly focus on integrated risk management with an enterprise-wide approach, so should we be adopting a similar strategy for our document management. Systems incompatibility and a lack of consistency in data definitions have inhibited integration policies. Experience shows that patched-up, short-term "solutions" are seldom cost-effective and tend to generate other risks that need to be managed.

We all need to have a good understanding and knowledge of what our organisations do and what is expected of them. Together with the organisation's values and any code of conduct, these elements are central to the governance framework. Within that framework, as noted by Atkinson and Webb (2005, p. 26), the primary roles of risk management are "to identify the appropriate risk-return trade-off, implement processes and courses of action that reflect the chosen level of risk, monitor processes to determine the actual level of risk, and take appropriate courses of action when actual risks exceed planned risk levels".

This approach applies as well to addressing the need for sound document management. Document management is much more than a bureaucratic process; it goes beyond record-keeping but requires the same or similar better practices. The commonwealth auditor-general, Ian McPhee, has stressed the need to be engaged in the management of risk, particularly in an environment that is more "principles-based" than "rules-based", for example with legislation and standards, where the focus is more an achievement of results (performance) than on rules (process). A quote from McPhee (2006, p. 13) is, I think, particularly apt to this paper: "Organisations need to recognise their strengths and weaknesses and particularly recognise the need to compensate for weaknesses in capacity or capability. This 'organisational self-awareness' is an important ingredient in effective governance and organisational performance."

These requirements would be greatly assisted by a sound document management strategy which is "owned" by every person in the organisation. It is the means to the governance ends of organisation conformance and performance for the benefit of all stakeholders.

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