Chapter 7
Greater Accountability, Less Red Tape:
The Australian Standard Business Reporting Experience

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ABSTRACT
Australian governments are early adopters of many electronic record-keeping and reporting systems, and the Australian Standard Business Reporting (SBR) Program evolves this further. This paper examines the evolution from government-centric technologies and standards to collaborative, open, and community standards-based systems. It describes the SBR Program as a case study in the development of seamless business-to-government reporting, which delivers significant reductions in reporting costs for business. The flexibility and universality of eXtensible Business Reporting Language (XBRL) is an important element in the SBR approach. The benefits to business and government reveal immediate and practical benefits that expand with the growing number of users of these standards and technologies. The open, collaborative processes that have been driven by the SBR Program are consistent with the current directions of e-government in various countries. Technology in government is interactive and viewed in terms of a complex adaptive system, which needs to grow, respond, and interact with systems used by businesses in the Australian and international communities. The use of XBRL in the SBR Program increases the integrity of data that is provided to multiple parties, eliminating the need to transform financial data in a business’s system to the various semantic differences currently imposed.

EARLY E-GOVERNMENT DIRECTIONS
In the 1990s, the catalyst for public sector reform stemmed from government administrative efficiency and business-like structures. This locked in the first wave of e-government to projects that looked at citizens as customers with a focus on service delivery – on the terms and at a time that suited the customer. Overt projects to strengthen the democratic process via interactive and accountable data were often considered, but lacked a mature agreed and open standard. In the absence of broadly accepted community-based standards, government agencies developed and implemented...
their own data standards, and sought compliance with these via electronic channels. This is now recognised as having set a course where the data governance, accountability and tax affairs are represented differently to the data and reports that are presented and considered by the management of the companies. Interoperability of the data at a government agency level relied on an application of the understanding of the reporting requirements, imposing a high level of people involvement.

Since then, much has transpired, and the proliferation of government websites and portals has itself become cause for concern (APSC, 2007). Service-oriented delivery systems still dominate government uses of electronic media, and many of these have become quite effective. These are now complemented by online consultation processes, and a gradual exploration of social media for discussion, policy development and evaluation. The Australian Gov 2.0 Taskforce discussion paper (2009) asked how the goals of citizen participation, improved access to government information and a culture of innovation and online collaboration might be achieved. These values and goals have been put forward previously, notably in a report on the Management of Government Information as a Strategic National Resource (Australian Information Management Steering Committee, 1997). That forward looking report outlined in some depth areas where information could be better managed to optimise both efficiency and transparency. It also emphasised the value of citizen participation and access to information, along with appropriate standardisation of data sets.

As part of a gradual culture shift, increasingly open, collaboratively-developed standards have been adopted in many government areas, always with implied, if not explicit, underlying electronic implications and correlates. This highlights the critical but often unstated importance of information technology as a key enabling element, along with the desirability of uniform standards for any systems that transcend jurisdictional borders. As a federated country with a small but widely spaced population, greater coordination and aggregation of information is important for Australian governments’ cost-effectiveness and also competitiveness in international trade. This trend is apparent in government consultation processes (Meskell, 2009), environmental reporting (Toohey, 2009), and the legal area (Nolan, 2000). The standardisation of reporting terms for business to government via an electronic taxonomy using XBRL is a key element in the Australian SBR initiative.

A PUBLIC SECTOR PHASE SHIFT

Projects solving problems in the public domain show a persistent tendency to spread across jurisdictions. This is the case with business and regulatory matters.

For fast-moving projects, the only way to manage planning and expectations in a timely, adaptive and effective way is to make use of all the electronic tools that the wider public and private sector are already using. Many government projects now involve multiple agencies. Jurisdictional, formal accountabilities, technical or perhaps personal differences can complicate cross-agency or even intra-agency projects. Stakeholder management and communications issues exist at all scales.

Over time, trends towards more iterative, consultative practices become refined and reflected in standards and reporting requirements.

A SUITABLY COMPLEX EXAMPLE: STANDARD BUSINESS REPORTING, AUSTRALIA

The SBR Program aims to simplify and improve business-to-government reporting and reduce the regulatory burden. It is an integrative and standardising e-government project. Treasury is the lead agency on SBR, with participation from the following 12 agencies: Australian Prudential Regulation Authority (APRA), the Australian