

7 December 2015

s47

Dear s47

I refer to your email application of 28 October 2015, in which you sought an internal review under section 54 of the *Freedom of Information Act 1982* (FOI Act) of the decision to refuse access to documents captured by your FOI request.

In your application for internal review you stated that the '*Land Development Accounting Manual is necessary for the preparation of the statutory financial reports and for compliance with IFRS and AASB standards. Given the subject matter of the document is accounting policy and guidelines rather commercial information, section 47 is irrelevant to the request*'.

Background

On 23 September 2015, you sought access, under the FOI Act to:

'providing me with DHA's current asset accounting policy (specifically around investment property cost capitalisation for financial reporting purposes).

The document, DHA's Land Development Accounting Manual, falls within the scope of your FOI request has been identified at Schedule A.

Reviewing Officer

I have reviewed your request and am authorised to make this decision under arrangements approved by the Managing Director of Defence Housing Australia under section 23 of the FOI Act.

Decision

I found that information contained in document 1 can be released to you with deletions in accordance with subsection 22(1) [Access to edited copies with exempt or irrelevant matter deleted] of the FOI Act, on the grounds that the deleted material is consider to be exempt under section 47 (trade secrets and commercially valuable information).

Material taken into account

In arriving at my decision, I had regard to:

- the document identified in Schedule A;
- the decision made by the FOI Officer;

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- the relevant provisions of the FOI Act; and
- the Guidelines issued by the *Australian Information Commissioner under section 93A of the Freedom of Information Act 1982* (the Guidelines).

Findings and reasons for the decision

Where Defence Housing Australia has denied access to material considered to be exempt under section 47 of the FOI Act, I have done so for the following reason.

I have found that some of the material contained in Document 1 includes specific information pertaining only to Defence Housing Australia and the Department of Defence as per a Service Agreement. The contents of the document include s47

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The disclosure of this information would reveal financial arrangements between the two Departments which is protected by confidentiality arrangements. The FOI Officer considered that this information was inherently valuable, particularly as it was likely to cause significant commercial harm to one or both of the parties. This information is not publicly available and I would consider it to be confidential.

Section 22 considerations

Section 22 of the FOI Act provides that if an agency decides that granting access to a document would disclose information that would be exempt or reasonably be regarded as irrelevant to the request, then where it is reasonably practicable to provide a copy with deletions, such a copy should be provided.

I have decided to apply section 22 of the FOI Act to delete exempt material in respect of document 1, in order to facilitate the release of the remainder of those documents to you, as set out in the Schedule at Attachment A.

Liability to pay charges

I have decided not to impose any charges.

FOI disclosure log

In accordance with the requirements of section 11C of the FOI Act, Defence Housing Australia is required to publish, on its website, information released under the FOI Act. Defence Housing Australia publishes identified documents relating to requests within ten working days of receipt by the applicant. Defence Housing Australia will also publish the decision notice, with any personal and business information deleted. The information published does not include personal information or the business, commercial, financial or professional affairs of any person if publication of that information would be unreasonable. Other information not published also includes that which the Australian Information Commissioner determines is unreasonable to publish.

Your review rights

If you are dissatisfied with my decision, you may apply to the Australian Information Commissioner for review. An application for review by the Information Commissioner must be made in writing within 60 days of the date of this letter, and be lodged in one of the following ways:

online: <https://forms.business.gov.au/aba/oaic/foi-review/>
email: enquiries@oaic.gov.au
post: GPO Box 2999, Canberra ACT 2601
in person: Level 3, 175 Pitt Street, Sydney NSW

More information about Information Commissioner review is available on the Office of the Australian Information Commissioner website. Go to www.oaic.gov.au/freedom-of-information/foi-reviews.

Yours sincerely

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Jon Brocklehurst
Chief Financial Officer

Attachments

1. Schedule of documents
2. Land Development Accounting Manual