

Performance Audit Report

State Debt Recovery Office

Collecting Outstanding Fines
and Penalties

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Executive Summary

Executive Summary

The audit

The State Debt Recovery Office (SDRO) is responsible for collecting outstanding fines and debts owed to the NSW Government, local councils and some Federal Government agencies.

SDRO operates in a high volume processing environment. In 2000-01, SDRO:

- commenced enforcement action against almost 3000 matters a day
- collected \$90 million, at a cost of around \$12 million.

This audit examined SDRO's efficiency and effectiveness in recovering outstanding fines.

Audit opinion

SDRO deals well with very high volumes and collects substantial sums of money. However, there are a number of factors which limit the effectiveness of the fine enforcement process and affect SDRO's capacity to recover debt.

SDRO is confronted with conflicting roles as both law enforcer and debt collector. As a law enforcement agency, SDRO treats all matters the same. But as a debt collector, other approaches could be pursued which would recover more outstanding dollars.

About one in every three of the unpaid fines referred to SDRO for action is successfully collected. As at June 2001, over \$460 million remained to be recovered, with SDRO treating \$334 million of this as unlikely to be collected.

Many of the factors which inhibit SDRO's ability to collect unpaid fines are beyond its control and require legislative change or a coordinated inter-agency response. Until these problems are fixed, the credibility of the fine enforcement process, and people's willingness to pay outstanding fines, will continue to be undermined.

Key findings

Key findings from the audit include:

- the recovery rate for unpaid fines recently received by SDRO is 32.7% (older unpaid fines are much harder to recover)
- in 2000-01 SDRO's collection costs were 10.5% of the value of fines collected
- four of nine sanctions available to SDRO are currently used to enforce payment
- 20% of matters received by SDRO must be manually checked to ensure enforcement action is taken against the correct person at the most recent address
- SDRO does not have adequate powers to take enforcement action in matters such as Commonwealth offences or against persons who live interstate or overseas
- the success of enforcement action is affected by the differing priorities and activities of stakeholder agencies
- there is limited public reporting of key performance outcomes.

Recommendations

Measuring effectiveness

1. Enhance SDRO's system for monitoring and reporting performance.

- ❑ expand performance measures to cover all corporate objectives
- ❑ develop performance targets for cost efficiency and recovery rates
- ❑ increase the amount of performance information reported in the Annual Report of SDRO's parent agency
- ❑ continue efforts to benchmark performance with other fine enforcement agencies
- ❑ review the effectiveness of the time-to-pay scheme to ensure it meets corporate objectives

Improving efficiency

2. Remove factors which slow down or suspend the fine enforcement process.

- ❑ implement sanctions not yet being used, to ensure greater choice of enforcement strategies
- ❑ continue to refine data-matching and search methodologies to improve the likelihood of identifying the correct defaulter
- ❑ resolve the conflict between the *Fines Act 1996* and the *NSW Privacy and Personal Information Act 1998*, to improve SDRO's access to information from other government agencies
- ❑ remove legislative restrictions which prevent SDRO from taking enforcement action against all matters
- ❑ develop strategies to ensure the timely and efficient execution of property seizure orders
- ❑ continue efforts to develop protocols to reduce the number of fines withdrawn by agencies after referral to SDRO
- ❑ introduce a fee for fine withdrawals
- ❑ examine opportunities to introduce time-to-pay provisions for infringement notices prior to referral to SDRO

Maximising recovery

3. Resolve conflicting policy objectives.

- ❑ clarify SDRO's role to ensure an appropriate balance between its law enforcement and debt collection functions
- ❑ to the extent permitted by policy, develop a debt recovery strategy which maximises the collection of moneys due to the State

Response from the Attorney General's Department

Thankyou for the opportunity to comment upon the Performance Audit Report of the State Debt Recovery Office on the collection of outstanding fines and penalties. The recommendations in the Report are generally supported and are consistent with the direction in which the State Debt Recovery Office (SDRO) has been heading.

The Performance Audit has been conducted half way through an expanded three year program of operation for the SDRO, as a result of supplementary funding provided to address a number of issues identified during the first two and a half years of operations. These issues included the need to enforce more than one million matters referred to the SDRO when it commenced operations and backlogs that had resulted from much higher than anticipated activity levels. The three year program is on target and a number of issues raised in the Performance Audit are, in fact, scheduled to progress in the second half of the program.

I note your comment in the Performance Audit that whilst the SDRO deals well with very high volumes and collects substantial sums of money, the SDRO is confronted with conflicting roles as both law enforcer and debt collector. The policies, procedures and function of the office, based on the incorporating provisions of the Fines Act 1996, support the position that the role of the SDRO is law enforcement. Indeed S114 of the Act specifically identifies enforcement activity including write-off of debt. A number of these enforcement processes will not result in any recovery of money. The issue you have raised will be considered along with most of the other recommendations of the Audit in the review of the Fines Act which will be conducted later this year to determine whether the policy objectives of the Act remain valid and whether the terms of the Act remain appropriate for securing those objectives. The report on the outcome of the review is to be tabled in each House of Parliament by 26 November 2002.

As you are aware the SDRO transfers from the Attorney General's Department to the Office of State Revenue (OSR) from 2 April 2002. Whilst the response to this Performance Audit and to the specific recommendations have been developed within my Department, actioning of the specific recommendations will be the responsibility of the OSR. Mr Peter Achterstraat, Executive Director, OSR has been consulted in preparing this response and is aware of the contents of this letter and the attached response to each of the recommendations.

(signed)

*Laurie Glanfield
Director General*

Dated: 28 March 2002

See Appendix 2 for the Department's response to specific recommendations.

1. Introduction

1.1 Introduction

The State Debt Recovery Office (SDRO) is responsible for collecting outstanding fines and debts owed to the NSW Government, local councils and some Federal Government agencies. When a fine is not paid, it is passed to the SDRO to begin collection action against the fine defaulter.

Outstanding fines may include parking fines, motor vehicle offences, court fines, pollution offences and fines issued by transit authorities such as the State Rail Authority and State Transit Authority.

SDRO was established in January 1998 under the *Fines Act 1996* as part of the NSW Attorney General's Department. In December 2001 the Government announced that SDRO would be transferred to the Office of State Revenue in April 2002.

SDRO has an annual budget of around \$12 million. In 2000-01 it collected \$90 million in outstanding fines and penalties. As at June 2001, over \$460 million remained to be collected, with SDRO treating \$334 million of this as doubtful debt and unlikely to be collected.

Key objectives

The key objectives of SDRO are to:

- ❑ recover outstanding fines
- ❑ generate revenue
- ❑ increase the level of compliance with the law
- ❑ enhance the credibility of the fine enforcement process as a legal sanction.

Use of sanctions

To meet these objectives SDRO can impose sanctions against fine defaulters. An enforcement fee is also applied at each stage of the enforcement process.

Enforcement activity

SDRO operates in a high volume processing environment. In 2000-01 it commenced enforcement action against 759,000 matters, almost 3000 a day. SDRO also operates a call centre for customer enquiries, which receives more than 2000 calls a day.

The issue of enforcement orders and application of sanctions is largely an automated process. The bulk of SDRO's staff resources are dedicated to customer service functions.

1.2 The audit

Details of the audit scope and criteria are included in Appendix 1.

The audit restricted its focus to key issues which impact on the enforcement process, such as:

- ❑ fine disputes and withdrawals of fines
- ❑ people's capacity to pay fines
- ❑ access to, and the quality of, information on the identify and location of people with outstanding fines
- ❑ the application of sanctions for non-payment of fines
- ❑ the use of enforcement data and performance information to maximise debt recovery.

1.3 Acknowledgements

The Audit Office gratefully acknowledges the co-operation and assistance provided by representatives of the State Debt Recovery Office.

We also wish to thank representatives of the Roads and Traffic Authority, Local Courts, Infringement Processing Bureau and the Sheriff's Office for their valuable insights.

1.4 Cost of the audit

The cost of the audit is \$109,125 which includes the estimated cost of printing the report \$4000.

1.5 Audit team

Tiffany Blackett
Stephen Horne

2. Does SDRO recover debt and increase compliance with the law?

Does SDRO recover debt and increase compliance with the law?

2.1 How much money does SDRO recover?

Revenue collection The gross amount of money collected annually by SDRO since 1998 has increased significantly.

Table 1: Revenue collection (\$ million)				
	1997-98 (5 mths)	1998-99	1999-00	2000-01
Amount recovered in fines	12	53	62	90

Source: Auditor-General's Reports 1998-2001

This alone does not show how effectively SDRO collects fines as the average value of fines has also increased and fines are not of equal value.

There is a large amount of debt that remains to be collected. Over \$200 million of old debtors were transferred to SDRO when it commenced operations in 1998. In 2000-01 there was \$460 million in unpaid fines. A large proportion of this, over 70%, is unlikely to be recovered.

Table 2: Outstanding debt (\$ million)				
	1997-98 (5 mths)	1998-99	1999-00	2000-01
Cumulative total of uncollected fines	193	311	392	460
Total value of fines unlikely to be recovered	166	237	298	334

Source: Auditor-General's Reports 1998-2001

In its strategic direction plan for 2000-2002, SDRO forecasted revenue of \$117 million in 2001-02, a weekly target of approximately \$2.3 million. SDRO has since revised this to \$97 million because recovery estimates for property seizure orders were not achieved.

SDRO has advised that as the use of higher sanctions increases, the likelihood of recovering debt decreases. This is because some sanctions, such as community service orders, do not require payment.¹ This will impact on future recovery.

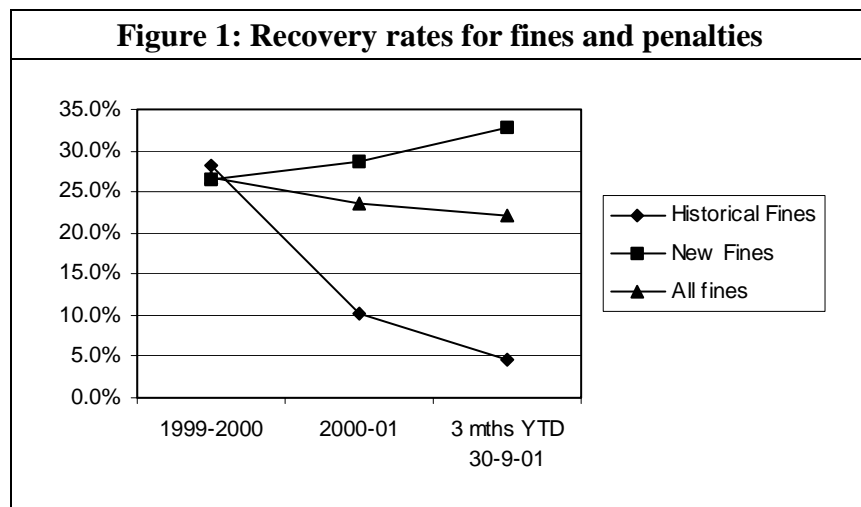
¹ See Table 5, Section 3.2 for a complete list of sanctions.

2.2 What proportion of fines are recovered?

Recovery rates for all fines and penalties

As at September 2001, SDRO's average recovery rate for all outstanding fines and penalties was 22%. This means that overall, almost four of every five unpaid fines referred to SDRO are not successfully collected.

This rate incorporates historical fines which, due to their age (some up to 15 years), are very difficult to recover.² The recovery rate for new fines during was better, at 32.7%, and continues to improve. This represents about two in three unpaid fines not successfully collected.



Source: SDRO data request by the Audit Office
 Note that data pre 1999-00 was not available.

While these recovery rates appear quite low, it is difficult to determine whether they are within acceptable limits. SDRO has not established performance targets for recovery rates nor does it benchmark performance with other fine enforcement agencies, although it has made attempts to do so. SDRO believes that it is considered a leader in the field and is used as a model for other States as they develop their enforcement systems.

It appears to be generally acknowledged that the fine enforcement system in operation prior to SDRO was flawed, with only two available sanctions: licence cancellation for traffic offences, or gaol. The introduction of SDRO four years ago was intended to address these flaws and to increase debt recovery while limiting penal solutions.

SDRO is the last option in the debt recovery process for the State. Collecting unpaid fines is a difficult business, with many factors affecting the likelihood of successful collection.

² Historical fines refer to the 1.1 million fines referred to SDRO at the commencement of the *Fines Act 1996*, valued at over \$200 million. New fines are those referred to SDRO since it commenced operations in 1998.

Recovery rates can also be broken-down at each enforcement stage.

Table 3: Recovery at each enforcement stage	
Enforcement stage	Recovery rate
After \$50 enforcement fee has been added to the original fine	27.9% (4.4%)
After an RTA sanction has been applied (licence/registration suspension or cancellation)	51.4% (30.6%)
After an order to seize property has been given	6.1% (4.4%)

Source: SDRO data request by the Audit Office

Notes

Data for new fines YTD 30-9-01 (historical fines in brackets)

The data suggest that RTA sanctions are quite effective in comparison to other enforcement mechanisms.

In contrast, property seizure orders recover around 6% of fines and penalties. There are a number of reasons for this such as difficulties finding the location of persons owing money or limited availability of Sheriffs to seize property. These are discussed further in Chapter 3.

SDRO's business plan highlights benchmarking as a future initiative with SDRO playing a key role in facilitating benchmarking projects. This should assist SDRO develop appropriate performance targets and provide opportunities for sourcing new initiatives in fine enforcement.

Recommendations

SDRO should:

- ❑ **establish targets for recovery rates which are set at a reasonable (but challenging) level within achievable timeframes**
- ❑ **continue efforts to benchmark its performance with other fine enforcement agencies to bring about improvements in performance.**

The Audit Office identified a number of factors which limit the effectiveness of the enforcement process and affect SDRO's capacity to recover debt. These are discussed in Chapters 3 and 4.

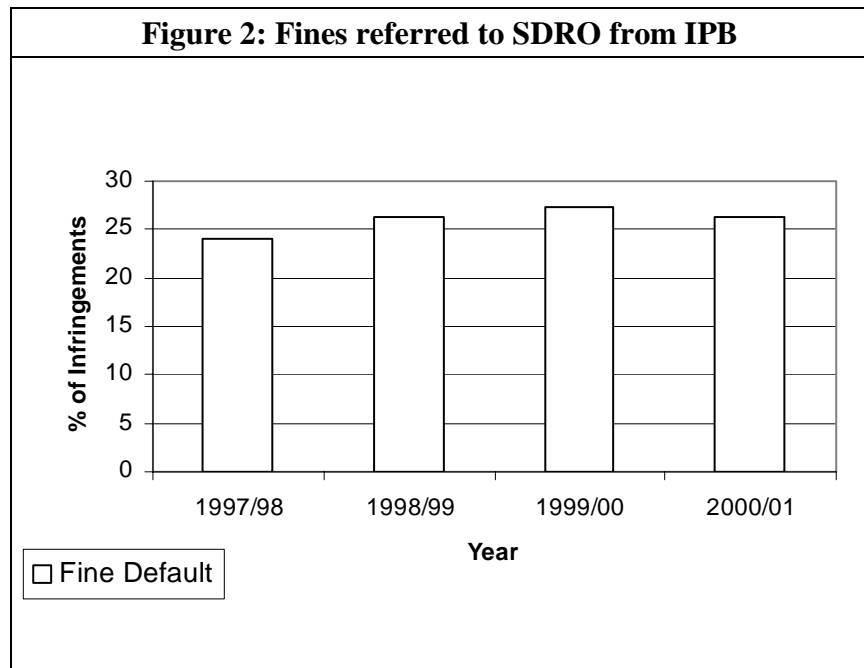
2.3 Has compliance with the law increased?

Compliance with the law

Another of SDRO's corporate objectives is to administer a fine enforcement system which increases the level of compliance with the law. In theory, if the fine enforcement system is effective, one would expect to see fewer matters referred to SDRO over time. However, there are numerous factors which affect levels of compliance with the law.

At present SDRO does not measure outcomes against this corporate objective. One possible measure is the proportion of fines referred to SDRO from referring agencies.

Figure 2 below shows the proportion of penalties and fines referred to SDRO from the Infringement Processing Bureau (IPB), SDRO's main referring agency.



Source: IPB defaulter database and Audit Office analysis

The trend through 1998-2000 was increasing, which means that fewer people were paying fines before referral to SDRO. The results are more positive for 2000-01, where referrals have fallen back to 1998-99 levels.³ SDRO has recently advised that latest figures show further reductions in the proportion of unpaid fines referred from IPB.

³ Some issues regarding data quality exist. IPB has reported that the latest figures from its infringement database indicate the proportion of referrals for 2000-01 could be even lower, at around 22%.

Time-to-pay arrangements

SDRO reports that one factor which affects the proportion of referrals is that, unlike penalties issued by a court, IPB does not offer time-to-pay arrangements (TTP). This means people may be willing to wait for referral to SDRO so they can request more time to pay their fine or pay it in instalments.

Making TTP also available at the earliest opportunity (ie before referral to SDRO), may increase overall performance and should be considered.

It was difficult for the Audit Office to determine the effectiveness of the TTP system administered by SDRO. SDRO cannot determine the number of new TTP arrangements granted each year, nor is there any data on the cost of recovery or recovery rates for TTP arrangements. Anecdotal evidence indicates that 55% of people on TTP arrangements fail to make payments.

Recommendations

That SDRO review the effectiveness of the time-to-pay scheme to ensure it meets corporate objectives.

That the Government examine opportunities to introduce time-to-pay provisions for infringement notices prior to referral to SDRO.

People with multiple fines

Another means of measuring the overall effectiveness of the fine enforcement system is to examine data on the proportion of people with multiple fines. If fine enforcement results in more people obeying the law or paying their fines earlier, one might expect to see the proportion of multiple offenders decreasing.

Data on multiple offenders would also assist SDRO develop a risk based approach to recovery. This is discussed further in Chapter 4.

3. How well does SDRO recover outstanding fines?

How well does SDRO recover outstanding fines?

There are a number of factors which slow down or suspend the enforcement process and affect SDRO's capacity to collect debt.

For example:

- ❑ not all available sanctions are used by SDRO to enforce payment of fines
- ❑ SDRO often has to manually check the identity and/or location of persons with outstanding fines
- ❑ SDRO does not have adequate powers to apply sanctions to all enforcement matters
- ❑ the success of enforcement action is affected by the priorities and activities of stakeholder agencies.

3.1 How much does it cost to recover fines?

Cost of collection

In 2000-01 the cost of recovering a fine was \$21, which has increased since 1998-99. However, this alone does not show how well SDRO collects debt. Collection costs when compared to the revenue raised, provide a measure of the efficiency of revenue collection.

Table 4: Cost collection ratios (%)		
1998-99	1999-00	2000-01
10.8	8.5	10.5

Source: Audit Office analysis of SDRO cost data

In 2000-01 SDRO's collection costs were 10.5% of revenue raised. However, there are no ready benchmarks available with which to compare these results. Relevant efficiency benchmarks are an important performance management tool and should be pursued by SDRO.

3.2 What sanctions does SDRO use?

Sanctions

SDRO has advised that the implementation of sanctions was planned as a staged process over three years. Currently 4 of 9 possible sanctions are in use. A fifth, garnishee orders, where SDRO directs a person's employer or bank to deduct money from their wages, is to be implemented later this year.

Table 5: Sanctions available to SDRO to collect fines

Implemented	Not yet implemented
<ul style="list-style-type: none"> ◇ Driver's licence suspension ◇ Car registration cancellation ◇ RTA customer business restrictions (applied when someone does not have a driver's licence or car) ◇ Property seizures 	<ul style="list-style-type: none"> ◇ Deductions from wages or bank accounts ◇ Charge on land (where the debt is charged against land or property title and is transferred to the new owner on sale) ◇ Examination summons (appearing before a court to answer questions about your financial situation) ◇ Community Service Orders (CSOs) ◇ Gaol (for breaching CSOs)

The implementation of some sanctions is more straightforward than others, for example where SDRO can access exiting databases, the issue of sanctions is predominantly an automated process (such as RTA sanctions).

However, the implementation program is behind schedule. SDRO believes that sanctions implemented to date are those which are more effective in recovering debt. Even so, SDRO's effectiveness is limited if all available tools are not in use.

Recommendation **That SDRO progress the implementation of sanctions not yet being used to give greater choice of enforcement strategies.**

3.3 Is available information good enough to identify and locate people?

RTA data-matching At present, 20% of matters received by SDRO are not successfully data-matched.

Data-matching refers to the successful matching of SDRO data on people with outstanding fines with the RTA database. It is an automated process that occurs prior to enforcement action being taken to ensure information is forwarded to the correct person at the most recent address. Matters that are not data-matched have to undergo a manual check.

There are a number of reasons for unsuccessful data-matching, including inaccurate data due to spelling errors, and false names and addresses. A person may not have a licence or car and therefore may not be registered on the RTA database.

Sometimes matters that are successfully data-matched may still be issued to the wrong person (ie a data-matching error has occurred). This may occur if people have similar names, addresses or birth dates.

SDRO has advised that a working party has recently been established to examine this issue and review data-matching search criteria. The aim of the review is to increase the proportion of successful data-matches while limiting the number of data-matching errors occurring.

Seizing property

In 1999 SDRO introduced property seizure orders as another means of enforcing payment. These orders authorise the Sheriff to visit the homes of people with outstanding fines and collect payment or remove goods and property. Goods seized by the Sheriff are sold at public auction and the proceeds go towards payment of the fine.

Actually locating people so that an order may be served has proved to be quite difficult. An SDRO review of property seizures orders found that the Sheriff's Office locates 20% of defaulters in the first instance. In the majority of cases the person with outstanding fines had either left the residence or was not known at that address.⁴

Data quality

Identifying the correct person depends largely on the quality and accuracy of data provided to SDRO from referring agencies. For example, enforcement action may be taken against the wrong person because the information on the initial infringement notice may be incorrect. A false name may have been given or the information recorded incorrectly on the database.

Access to information

To overcome these problems, SDRO undertakes various manual searches to locate the correct person. At present SDRO uses the following databases:

- electronic white pages
- RTA Drives database
- Local Courts
- Corrective Service offender records system
- electoral roll (fee for service).

⁴ Data from the Sheriff's Office indicates that, after several attempts at locating the correct address, up to 54% of offenders have left the residence or the address is unknown.

SDRO reports that greater access to information from other government agencies would improve the likelihood of identifying the correct person. This includes databases from the Department of Housing, NSW Lotteries, Police Service, Department of Fair Trading (Rental Bond Board), State Electoral Office and electricity suppliers.

Section 117 of the *Fines Act 1996* requires other government agencies to provide SDRO information (on request) about the criminal record, address or assets of people with outstanding fines.

Most agencies approached by SDRO have been reluctant to provide access to their databases, due to privacy considerations. Unlike other law enforcement agencies, SDRO is not exempt from the NSW *Privacy and Personal Information Act 1998*. Subsequently, access to this information is often restricted or denied, even though its provision is required under the *Fines Act*.

Better access to data on people with outstanding fines may also make it easier to implement other sanctions where more information is required, such as bank account or employment details for garnishee orders.

Recommendations

That SDRO continue to refine data-matching and search methodologies to improve the likelihood of identifying the correct defaulter.

That the Government resolve the conflict between the *Fines Act 1996* and NSW *Privacy and Personal Information Act*, to improve SDRO's access to information from other government agencies.

3.4 Can SDRO enforce all matters?

The Audit Office found that there are some circumstances where SDRO is prohibited from applying sanctions. These include matters which involve Commonwealth offences, where the person lives interstate or overseas, or declares that they are bankrupt. In these cases, SDRO does not have adequate powers to undertake enforcement action. See Table 6 for more detail.

Table 6: Applying sanctions
<p>Commonwealth offences</p> <ul style="list-style-type: none">❑ Local courts handle Commonwealth offences (eg. taxation) which are referred to SDRO if the fine is not paid.❑ Section 15A of the Commonwealth <i>Crimes Act 1914</i> allows the States to impose sanctions for commonwealth offences, however these sanctions must be imposed by a court.❑ As SDRO is an administrative body, civil (ie non- RTA) sanctions require the endorsement of a local magistrate with jurisdiction over Federal matters. At the moment, these matters are assessed by a magistrate on a case-by-case basis, which delays the enforcement process.
<p>People who live interstate</p> <ul style="list-style-type: none">❑ SDRO cannot easily apply sanctions to people who live interstate. There is no mechanism which allows the referral of fines between States which enable them to apply their own fine enforcement scheme against offenders. There is provision in the <i>Fines Act 1996</i> for reciprocal arrangements regarding interstate corporations, but not individuals.
<p>People who declare themselves bankrupt</p> <ul style="list-style-type: none">❑ Unlike fines issued by a court, penalty notice infringements are not subject to bankruptcy provisions. This means that SDRO cannot proceed with enforcement action against an individual who has been declared bankrupt.

Fortunately, SDRO can isolate these matters and suspend enforcement action. However these matters remain in the system which adds to the amount of debt under the management of SDRO. SDRO should have the means to be able to deal with these matters, or not have to manage them at all.

In 2001 SDRO established a working party to examine these enforcement matters. A discussion paper proposing amendments to the *Fines Act* was prepared, however there has been no further progress on this issue.

Recommendation

That the Government progress efforts to remove legislative restrictions which prevent SDRO from taking enforcement action against all matters.

3.5 How does SDRO manage corporate clients?

When a fine issued by a court or the IPB is not paid, it is passed to SDRO to begin collection action against the fine defaulter.

A number of these defaulters are organisations with unpaid fines which have been incurred by their clients or employees. These organisations most commonly include vehicle leasing or rental companies, and even government agencies.

SDRO has been working with some of its corporate clients to help them follow-up these matters. They have established an information hot-line for car rental companies and hold monthly reconciliation meetings. Some issues regarding interstate and overseas defaulters still remain, and need to be addressed.

Some organisations, including government agencies, adopt a policy which makes the driver of the vehicle liable for the offence. When an infringement notice is received, the organisation must submit a statutory declaration nominating the person who was in charge of the vehicle at the time. This person then becomes liable for the offence, and a new infringement notice is issued.

Problems occur if the organisation does not nominate a driver or refer it to them for payment at the earliest opportunity. Liability, on paper at least, remains with the organisation. And there is a risk that an additional cost (the enforcement fee) may be incurred, costing the employee or customer more than the initial fine.

One government agency, the Department of Community Services, had this problem. It was showing up in the data as one of the top 10 corporate fine defaulters. This was because statutory declarations had not been submitted early enough to ensure that fines were re-issued to the employees responsible for the offence. The Department has modified its procedures to address this problem.

Other government agencies may need to review their systems to ensure similar problems are not occurring.

3.6 What impact do SDRO's stakeholders have on fine enforcement and the collection of debt?

Although SDRO has the power to issue enforcement orders and apply sanctions to people with outstanding fines, the success of enforcement action is affected by the different priorities and activities of stakeholder agencies.

NSW Sheriff's Office For example, while SDRO is responsible for issuing property seizure orders, the Sheriff's Office is responsible for their execution (ie visiting a person's home and seizing goods).

SDRO reports that there are often delays from the time of issue to the time of execution of property seizure orders. This can vary significantly between Sheriffs Offices, depending on factors such as:

- ❑ competing/different priorities or corporate objectives
- ❑ a large number of property seizure orders to be issued yet finite resources to ensure their execution
- ❑ not all Sheriffs have access to the referral database.

Delays in the execution of property seizure orders affect the success of enforcement action. This is because the older a matter is, the more likely the location of the person owing money is inaccurate. Property seizure orders are valid for 12 months and have to be reissued if the Sheriff is unable to execute them.

This problem will soon be exacerbated, as a large number of historical matters are ready to be issued for execution. The Sheriff's Office has developed a number of enforcement strategies to manage the high volume of matters to be issued.

SDRO has also been issuing property seizure orders to Sheriff's regions more likely to execute them. However, this is not an ideal situation, as referral to the Sheriff's Office should be an automated process. Also, it does not immediately clear the backlog of outstanding fines and new matters continue to be received.

Recommendation **That the Government, in consultation with SDRO and the Sheriff's Office, develop strategies to ensure the timely and efficient execution of property seizure orders.**

Withdrawals from referring agencies SDRO has systems in place to manage fines that are withdrawn by agencies after referral to SDRO. For example, the State Electoral Office might accept a person's reason for not voting at an election and withdraw the penalty after it has been referred.

The withdrawal of unpaid fines is necessary to ensure that due process has been followed, particularly where errors have occurred or the referring agency has subsequently accepted an explanation and revoked the penalty. However, to ensure the integrity of the fine enforcement system one would expect limited withdrawals to occur after referral to SDRO.

The Audit Office found that, while small (2.8%), the proportion of fines withdrawn by agencies after referral is increasing. In addition, some referring agencies withdraw a significant proportion of fines. The State Electoral Office and the Sheriff's Office withdraw approximately 19% and 40% respectively, of total matters referred by these agencies.

SDRO advised that it has met with each of the referring agencies to discuss ways to reduce the number of withdrawals, particularly where an error has occurred prior to referral to SDRO. It is important that referring agencies take responsibility for these errors and assist SDRO ensure that fines continue to be withdrawn in an efficient and timely manner.

Similarly, agencies must be held accountable for the costs they are imposing by withdrawing fines. Therefore the introduction of a fee for withdrawals is worthy of consideration.

Recommendations

That SDRO, in consultation with referring agencies, continue efforts to develop protocols to reduce the number of fine withdrawals.

That SDRO introduce a fee for fine withdrawals.

4. Does SDRO use performance information to maximise recovery?

Does SDRO use performance information to maximise recovery?

It is essential that SDRO monitor and analyse enforcement data to guide decision-making and set priorities to maximise recovery.

Monitoring enforcement activity

SDRO has developed many performance measures to monitor enforcement activity. These are monitored on a monthly basis and the reasons for any change in activity and the impact on future operations are analysed and reported to the Director SDRO.

SDRO also monitors daily collections against projected revenue, the amount of outstanding debt, recovery rates and the amount of doubtful debt for the year (this is the amount they think they are unlikely to collect).

Maximising recovery

At present, SDRO uses enforcement data to maximise recovery in the following ways:

- ❑ on a case by case basis
 - review each matter to determine enforcement action to be taken when property seizure orders are issued or applications for more time to pay are received
- ❑ project based work
 - analyse data on historical fines to develop ways to increase the likelihood of recovery
 - review the type of information needed for the successful execution of property seizure orders.

There is some targeting in relation to property seizure orders, where SDRO will issue more orders to a Sheriff's region more successful in their execution.⁵ New search criteria based on the age and value of fines have recently been developed which should assist SDRO maximise recovery in relation to property seizure orders.

Risk-based recovery

However, a risk-based recovery strategy has not been developed to guide decision-making and set priorities to maximise recovery.

For example, there is no strategic plan which links particular enforcement strategies with the age and value of outstanding fines, type of offence or payment history of debtors.

⁵ See Sections 3.3 and 3.6 for more information regarding the execution of property seizure orders.

A risk-based recovery strategy would assist SDRO to identify matters with the greatest risk of non-payment. Resources could then be directed to these areas to reduce that risk to an acceptable level, or directed to areas with the greatest likelihood of payment.

A risk-based strategy could see one or a combination of civil (non-RTA) sanctions applied to people with unpaid fines, determined by likelihood of payment. For example, if the risk of non-payment for a matter is low, SDRO might apply a sanction that is more likely to exact payment from the debtor, such as deductions from wages, rather than seizing property.

Conflicting role

SDRO's primary focus has been on enforcement (ie process and throughput) rather than risk-based recovery. SDRO's key strategy for managing outstanding fines is the implementation of those sanctions which it is not yet using. This activity-based focus is encouraged by its conflicting role as both law enforcer and debt collector.

SDRO acknowledges that it would use different strategies for managing repeat debtors, depending on whether they adopted a law enforcement or debt recovery focus.

As a law enforcement agency, SDRO treats all matters the same and does not prioritise based on age, value of fine or client payment history. Yet as a debt collection agency, SDRO is obliged to maximise the collection of moneys due to the State.⁶ To achieve this SDRO must be able to select the most effective enforcement strategy which will reduce the risk of non-payment and provide increased revenue.

Recommendations

That the government clarify SDRO's role to ensure an appropriate balance between its law enforcement and debt collection functions.

That SDRO, to the extent permitted by policy, develop a debt recovery strategy which maximises the collection of moneys due to the State.

⁶ Treasurer's Directions 100.1. Policy considerations were also outlined in correspondence to the Audit Office from the Attorney General's Department dated 8 January 2002.

Public Reporting Monitoring and reporting on the results of enforcement action is essential for maximising the effectiveness of the fine enforcement system.

There are a number of performance measures which SDRO monitor and report internally. These include monthly activity statistics and key output estimates outlined in SDRO's Service and Resource Allocation Agreement with NSW Treasury.

However there is limited public reporting of SDRO's performance regarding fine enforcement and debt recovery. SDRO does not report on the outcomes of enforcement activity in terms of SDRO's key objectives.

The Attorney General's Annual Report for 2000-01 reports on enforcement activity in terms of a number of key outputs. For example, the number of matters received from referring agencies, the number of matters moved to enforcement, the number of time-to-pay arrangements in place and gross recovery.

However, not all key performance indicators are reported, nor is there any commentary on the amount of outstanding debt, recovery rates, or performance against targets.

The Audit Office considers that SDRO should increase the quantity and quality of performance information it reports to the public. This will promote accountability and focus on results and key performance outcomes.

Recommendation **That SDRO increase the amount of performance information reported in the Annual Report of its parent agency such as:**

- key performance measures and performance against targets**
- the outcomes of enforcement activity in terms of SDRO's key objectives.**

Appendices

Appendix 1 Audit scope and objectives

Scope and objective

The aim of the audit was to examine the efficiency and effectiveness of the fine enforcement system administered by SDRO.

The audit focused on key issues which impact on the enforcement process (from the issue of an enforcement order to the application of sanctions), such as:

- ❑ fine disputes and withdrawals of fines
- ❑ people's capacity to pay fines
- ❑ access to, and the quality of, information on the identity and location of people with outstanding fines
- ❑ the application of sanctions for non-payment of fines
- ❑ the use of enforcement data and performance information to maximise debt recovery.

The scope of the audit was limited to reviewing the effectiveness of sanctions currently used by SDRO, specifically suspension and cancellation of driver's licences and car registration, and seizing property.

This audit did not specifically seek to examine:

- ❑ the efficiency of the SDRO call centre
- ❑ the management of historical fines (ie issued before the establishment of SDRO)
- ❑ structural issues regarding responsibility for debt recovery.

Criteria

1. The fine enforcement process

Hypothesis being tested: That SDRO has systems in place to recover outstanding fines, including processes to manage disputed fines and irrecoverable debt.

Issues examined:

- ❑ enforcement framework (policies and procedures)
- ❑ fine disputes and withdrawals
- ❑ capacity to pay fines
- ❑ waiving and writing-off debt
- ❑ management of stakeholders.

2. The application of enforcement orders and sanctions

Hypothesis being tested: That enforcement orders and sanctions increase compliance with the law and enhance the credibility of the fine enforcement process as a legal sanction.

Issues examined:

- ❑ issuing and processing enforcement orders
- ❑ access to information
- ❑ quality of data
- ❑ application of sanctions
- ❑ effectiveness of enforcement orders and sanctions.

3. Use of enforcement data and performance information

Hypothesis being tested: That SDRO monitors and analyses enforcement data to guide decision-making and set priorities to maximise the collection of outstanding fines.

Issues examined:

- ❑ monitoring and analysis of enforcement data
- ❑ maximising recovery
- ❑ performance measures and targets
- ❑ benchmarking performance
- ❑ public reporting.

Appendix 2 Response to recommendations

Recommendations in the Performance Audit		
The Collection of Outstanding Fines and Penalties		
Recommendations	Accepted/Rejected/ Not Applicable	Proposed Actions
MEASURING EFFECTIVENESS		
Recommendation 1 – Enhance SDRO’s system for monitoring and reporting performance		
A. Expand performance measures to cover all corporate objectives	Accepted	The existing performance measures will be reviewed as part of the 2002/2003 Corporate Planning process within the Office of State Revenue (OSR) and KPIs relevant to the SDRO, consistent with OSR’s Corporate Plan, and will be monitored and reported on as part of OSR’s Corporate Planning process.
B. Develop performance targets for the cost efficiency and recovery rates	Rejected	Performance targets based on productivity and operational efficiency already exist and are considered adequate. They are reported on regularly, including the AG’s Service and Resource Allocation Agreement (SRAA). They will continue to be reported on as part of OSR’s SRAA.
C. Increase the amount of performance information reported in the Annual Report of SDRO’s parent agency	Accepted	Performance information that is appropriate and consistent with OSR’s Annual Report will be developed and included in OSR’s 2001/2002 Annual Report.
D. Continue efforts to benchmark performance with other fine enforcement agencies	Accepted	Ongoing contact with interstate fine enforcement agencies will continue.
E. Review the effectiveness of the time-to-pay scheme to ensure it meets corporate objectives	Accepted	S132 of the Fines Act 1996 requires a review of the Act to determine whether the policy objectives of the Act remain valid and whether the terms of the Act remain appropriate for securing those objectives. The report on the outcome of the review is to be tabled in each House of Parliament by 26 November 2002. The Time To Pay facility will be included in that review.

IMPROVING EFFICIENCY		
Recommendation 2 – Remove factors which slow down or suspend the fine enforcement process		
A. Progress the implementation of sanctions not yet being used, to ensure greater choice of enforcement strategies	Accepted	These sanctions will be implemented as the 3 year program to progress enforcement of backlogs, historical matters and introduce all civil enforcement processes progresses.
B. Continue to refine data-matching and search methodologies to improve the likelihood of identifying the correct defaulter	Accepted	Currently progressing improvements to the RTA data matching process and the transfer to SDRO to OSR will create opportunities to access existing OSR data.
C. Amend NSW privacy legislation to improve SDRO's access to information from other government agencies	Under consideration	This will be considered during the review of the Fines Act.
D. Remove legislative restrictions which prevent SDRO from taking enforcement action against all matters	Under consideration	The ability to enforce Commonwealth matters, interstate matters and matters against bankrupts is not restricted by the Fines Act, but by other (mostly federal) legislation. Nevertheless, this will be further considered as part of the review of the Fines Act.
E. Develop strategies to ensure the timely and efficient execution of property seizure orders	Accepted	A review of service and operational relationships between the SDRO and the Sheriff's Office has commenced.
F. Continue efforts to develop protocols to reduce the number of fines withdrawn by agencies after withdrawal to SDRO	Accepted	This issue will also be included in the review of the legislation in November 2002.
G. Introduce a fee for fine withdrawals	Rejected	Not consistent with the intent of the legislation. Withdrawal should be facilitated wherever appropriate and a fee could decrease agencies acknowledging responsibility. Acceptance of Recommendation 2(F) above deals with this issue.
H. Examine opportunities to introduce time-to-pay provisions for infringement notices prior to referral to SDRO	Under consideration	Will be included in the review of the legislation in November 2002.

MAXIMISING RECOVERY		
Recommendation 3 – Resolve conflicting policy objectives		
<p>A. Clarify SDRO's role to ensure an appropriate balance between its law enforcement and debt collection functions</p>	<p>Under consideration</p>	<p>The SDRO has maintained since commencing operations that its role is law enforcement. S114 of the Fines Act 1996 specifically identifies enforcement activity including debt write-off. A number of these enforcement processes will not result in any recovery of money. The policies, procedures and function of the office, together with the incorporating provision of the legislation support this. S132 of the Act requires a review of the Act to determine whether the policy objectives of the Act remain valid and whether the terms of the Act remain appropriate for securing those objectives. The report on the outcome of the review is to be tabled in each House of Parliament by 26 November 2002. This issue will be included in that review.</p>
<p>B. To the extent permitted by policy, develop a debt recovery strategy which maximises the collection of moneys due the State</p>	<p>Accepted</p>	<p>The outcomes of the review of the Act will influence strategic direction in debt recovery.</p>

Performance Audits by the Audit Office of New South Wales

Performance Auditing

What are performance audits?

Performance audits are reviews designed to determine how efficiently and effectively an agency is carrying out its functions.

Performance audits may review a government program, all or part of a government agency or consider particular issues which affect the whole public sector.

Where appropriate, performance audits make recommendations for improvements relating to those functions.

Why do we conduct performance audits?

Performance audits provide independent assurance to Parliament and the public that government funds are being spent efficiently and effectively, and in accordance with the law.

They seek to improve the efficiency and effectiveness of government agencies and ensure that the community receives value for money from government services.

Performance audits also assist the accountability process by holding agencies accountable for their performance.

What is the legislative basis for Performance Audits?

The legislative basis for performance audits is contained within the *Public Finance and Audit Act 1983, Division 2A*, (the Act) which differentiates such work from the Office's financial statements audit function.

Performance audits are not entitled to question the merits of policy objectives of the Government.

Who conducts performance audits?

Performance audits are conducted by specialist performance auditors who are drawn from a wide range of professional disciplines.

How do we choose our topics?

Topics for a performance audits are chosen from a variety of sources including:

- ❑ our own research on emerging issues
- ❑ suggestions from Parliamentarians, agency Chief Executive Officers (CEO) and members of the public
- ❑ complaints about waste of public money
- ❑ referrals from Parliament.

Each potential audit topic is considered and evaluated in terms of possible benefits including cost savings, impact and improvements in public administration.

If you wish to find out what performance audits are currently in progress just visit our website at www.audit@nsw.gov.au.

The Audit Office has no jurisdiction over local government and cannot review issues relating to council activities.

How do we conduct performance audits?

Performance audits are conducted in compliance with relevant Australian standards for performance auditing and our procedures are certified under international quality standard ISO 9001.

Our policy is to conduct these audits on a "no surprise" basis.

Operational managers, and where necessary executive officers, are informed of the progress with the audit on a continuous basis.

What are the phases in performance auditing?

Performance audits have three key phases: planning, fieldwork and report writing.

During the planning phase, the audit team will develop audit criteria and define the audit field work.

At the completion of field work an exit interview is held with agency management to discuss all significant matters arising out of the audit. The basis for the exit interview is generally a draft performance audit report.

The exit interview serves to ensure that facts presented in the report are accurate and that recommendations are appropriate. Following the exit interview, a formal draft report is provided to the CEO for comment. The relevant Minister is also provided with a copy of the draft report. The final report, which is tabled in Parliament, includes any comment made by the CEO on the conclusion and the recommendations of the audit.

Depending on the scope of an audit, performance audits can take from several months to a year to complete.

Copies of our performance audit reports can be obtained from our website or by contacting our publications unit.

How do we measure an agency's performance?

During the planning stage of an audit the team develops the audit criteria. These are standards of performance against which an agency is assessed. Criteria may be based on government targets or benchmarks, comparative data, published guidelines, agencies corporate objectives or examples of best practice.

Performance audits look at:

- processes
- results
- costs
- due process and accountability.

Do we check to see if recommendations have been implemented?

Every few years we conduct a follow-up audit of past performance audit reports. These follow-up audits look at the extent to which recommendations have been implemented and whether problems have been addressed.

The Public Accounts Committee (PAC) may also conduct reviews or hold inquiries into matters raised in performance audit reports.

Agencies are also required to report actions taken against each recommendation in their annual report.

To assist agencies to monitor and report on the implementation of recommendations, the Audit Office has prepared a Guide for that purpose. The Guide is on the Internet and located at <http://www.audit.nsw.gov.au/guides-bp/bpglist.htm>

Who audits the auditors?

Our performance audits are subject to internal and external quality reviews against relevant Australian and international standards.

The PAC is also responsible for overseeing the activities of the Audit Office and conducts reviews of our operations every three years.

Who pays for performance audits?

No fee is charged for performance audits. Our performance audit services are funded by the NSW Parliament and from internal sources.

For further information relating to performance auditing contact:

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Performance Audit Reports

No.	Agency or Issue Examined	Title of Performance Audit Report or Publication	Date Tabled in Parliament or Published
1	Department of Housing	<i>Public Housing Construction: Selected Management Matters</i>	5 December 1991
2	Police Service, Department of Corrective Services, Ambulance Service, Fire Brigades and Others	<i>Training and Development for the State's Disciplined Services: Stream 1 - Training Facilities</i>	24 September 1992
3	Public Servant Housing	<i>Rental and Management Aspects of Public Servant Housing</i>	28 September 1992
4	Police Service	<i>Air Travel Arrangements</i>	8 December 1992
5	Fraud Control	<i>Fraud Control Strategies</i>	15 June 1993
6	HomeFund Program	<i>The Special Audit of the HomeFund Program</i>	17 September 1993
7	State Rail Authority	<i>Countrylink: A Review of Costs, Fare Levels, Concession Fares and CSO Arrangements</i>	10 December 1993
8	Ambulance Service, Fire Brigades	<i>Training and Development for the State's Disciplined Services: Stream 2 - Skills Maintenance Training</i>	13 December 1993
9*	Fraud Control	<i>Fraud Control: Developing an Effective Strategy (Better Practice Guide jointly published with the Office of Public Management, Premier's Department)</i>	30 March 1994
10	Aboriginal Land Council	<i>Statutory Investments and Business Enterprises</i>	31 August 1994
11	Aboriginal Land Claims	<i>Aboriginal Land Claims</i>	31 August 1994
12	Children's Services	<i>Preschool and Long Day Care</i>	10 October 1994
13	Roads and Traffic Authority	<i>Private Participation in the Provision of Public Infrastructure (Accounting Treatments; Sydney Harbour Tunnel; M4 Tollway; M5 Tollway)</i>	17 October 1994
14	Sydney Olympics 2000	<i>Review of Estimates</i>	18 November 1994
15	State Bank	<i>Special Audit Report: Proposed Sale of the State Bank of New South Wales</i>	13 January 1995
16	Roads and Traffic Authority	<i>The M2 Motorway</i>	31 January 1995
17	Department of Courts Administration	<i>Management of the Courts: A Preliminary Report</i>	5 April 1995
18*	Joint Operations in the Education Sector	<i>A Review of Establishment, Management and Effectiveness Issues (including a Guide to Better Practice)</i>	13 September 1995
19	Department of School Education	<i>Effective Utilisation of School Facilities</i>	29 September 1995
20	Luna Park	<i>Luna Park</i>	12 October 1995

No.	Agency or Issue Examined	Title of Performance Audit Report or Publication	Date Tabled in Parliament or Published
21	Government Advertising	<i>Government Advertising</i>	23 November 1995
22	Performance Auditing In NSW	<i>Implementation of Recommendations; and Improving Follow-Up Mechanisms</i>	6 December 1995
23*	Ethnic Affairs Commission	<i>Administration of Grants (including a Guide To Better Practice)</i>	7 December 1995
24	Department of Health	<i>Same Day Admissions</i>	12 December 1995
25	Environment Protection Authority	<i>Management and Regulation of Contaminated Sites: A Preliminary Report</i>	18 December 1995
26	State Rail Authority of NSW	<i>Internal Control</i>	14 May 1996
27	Building Services Corporation	<i>Inquiry into Outstanding Grievances</i>	9 August 1996
28	Newcastle Port Corporation	<i>Protected Disclosure</i>	19 September 1996
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30	Department of Public Works and Services	<i>Sale of the State Office Block</i>	17 October 1996
31	State Rail Authority	<i>Tangara Contract Finalisation</i>	19 November 1996
32	NSW Fire Brigades	<i>Fire Prevention</i>	5 December 1996
33	State Rail	<i>Accountability and Internal Review Arrangements at State Rail</i>	19 December 1996
34*	Corporate Credit Cards	<i>The Corporate Credit Card (including Guidelines for the Internal Control of the Corporate Credit Card)</i>	23 January 1997
35	NSW Health Department	<i>Medical Specialists: Rights of Private Practice Arrangements</i>	12 March 1997
36	NSW Agriculture	<i>Review of NSW Agriculture</i>	27 March 1997
37	Redundancy Arrangements	<i>Redundancy Arrangements</i>	17 April 1997
38	NSW Health Department	<i>Immunisation in New South Wales</i>	12 June 1997
39	Corporate Governance	<i>Corporate Governance Volume 1 : In Principle Volume 2 : In Practice</i>	17 June 1997
40	Department of Community Services and Ageing and Disability Department	<i>Large Residential Centres for People with a Disability in New South Wales</i>	26 June 1997
41	The Law Society Council of NSW, the Bar Council, the Legal Services Commissioner	<i>A Review of Activities Funded by the Statutory Interest Account</i>	30 June 1997
42	Roads and Traffic Authority	<i>Review of Eastern Distributor</i>	31 July 1997
43	Department of Public Works and Services	<i>1999-2000 Millennium Date Rollover: Preparedness of the NSW Public Sector</i>	8 December 1997

No.	Agency or Issue Examined	Title of Performance Audit Report or Publication	Date Tabled in Parliament or Published
44	Sydney Showground, Moore Park Trust	<i>Lease to Fox Studios Australia</i>	8 December 1997
45	Department of Public Works and Services	<i>Government Office Accommodation</i>	11 December 1997
46	Department of Housing	<i>Redevelopment Proposal for East Fairfield (Villawood) Estate</i>	29 January 1998
47	NSW Police Service	<i>Police Response to Calls for Assistance</i>	10 March 1998
48	Fraud Control	<i>Status Report on the Implementation of Fraud Control Strategies</i>	25 March 1998
49*	Corporate Governance	<i>On Board: guide to better practice for public sector governing and advisory boards (jointly published with Premier's Department)</i>	7 April 1998
50	Casino Surveillance	<i>Casino Surveillance as undertaken by the Director of Casino Surveillance and the Casino Control Authority</i>	10 June 1998
51	Office of State Revenue	<i>The Levying and Collection of Land Tax</i>	5 August 1998
52	NSW Public Sector	<i>Management of Sickness Absence NSW Public Sector Volume 1: Executive Briefing Volume 2: The Survey - Detailed Findings</i>	27 August 1998
53	NSW Police Service	<i>Police Response to Fraud</i>	14 October 1998
54	Hospital Emergency Departments	<i>Planning Statewide Services</i>	21 October 1998
55	NSW Public Sector	<i>Follow-up of Performance Audits: 1995 - 1997</i>	17 November 1998
56	NSW Health	<i>Management of Research: Infrastructure Grants Program - A Case Study</i>	25 November 1998
57	Rural Fire Service	<i>The Coordination of Bushfire Fighting Activities</i>	2 December 1998
58	Walsh Bay	<i>Review of Walsh Bay</i>	17 December 1998
59	NSW Senior Executive Service	<i>Professionalism and Integrity Volume One: Summary and Research Report Volume Two: Literature Review and Survey Findings</i>	17 December 1998
60	Department of State and Regional Development	<i>Provision of Industry Assistance</i>	21 December 1998
61	The Treasury	<i>Sale of the TAB</i>	23 December 1998
62	The Sydney 2000 Olympic and Paralympic Games	<i>Review of Estimates</i>	14 January 1999
63	Department of Education and Training	<i>The School Accountability and Improvement Model</i>	12 May 1999

No.	Agency or Issue Examined	Title of Performance Audit Report or Publication	Date Tabled in Parliament or Published
64*	Key Performance Indicators	<ul style="list-style-type: none"> • <i>Government-wide Framework</i> • <i>Defining and Measuring Performance (Better practice Principles)</i> • <i>Legal Aid Commission Case Study</i> 	31 August 1999
65	Attorney General's Department	<i>Management of Court Waiting Times</i>	3 September 1999
66	Office of the Protective Commissioner Office of the Public Guardian	<i>Complaints and Review Processes</i>	28 September 1999
67	University of Western Sydney	<i>Administrative Arrangements</i>	17 November 1999
68	NSW Police Service	<i>Enforcement of Street Parking</i>	24 November 1999
69	Roads and Traffic Authority of NSW	<i>Planning for Road Maintenance</i>	1 December 1999
70	NSW Police Service	<i>Staff Rostering, Tasking and Allocation</i>	31 January 2000
71*	Academics' Paid Outside Work	<ul style="list-style-type: none"> ▪ <i>Administrative Procedures</i> ▪ <i>Protection of Intellectual Property</i> ▪ <i>Minimum Standard Checklists</i> ▪ <i>Better Practice Examples</i> 	7 February 2000
72	Hospital Emergency Departments	<i>Delivering Services to Patients</i>	15 March 2000
73	Department of Education and Training	<i>Using computers in schools for teaching and learning</i>	7 June 2000
74	Ageing and Disability Department	<i>Group Homes for people with disabilities in NSW</i>	27 June 2000
75	NSW Department of Transport	<i>Management of Road Passenger Transport Regulation</i>	6 September 2000
76	Judging Performance from Annual Reports	<i>Review of eight Agencies' Annual Reports</i>	29 November 2000
77*	Reporting Performance	<i>Better Practice Guide A guide to preparing performance information for annual reports</i>	29 November 2000
78	State Rail Authority (CityRail) State Transit Authority	<i>Fare Evasion on Public Transport</i>	6 December 2000
79	TAFE NSW	<i>Review of Administration</i>	6 February 2001
80	Ambulance Service of New South Wales	<i>Readiness to respond</i>	7 March 2001
81	Department of Housing	<i>Maintenance of Public Housing</i>	11 April 2001
82	Environment Protection Authority	<i>Controlling and Reducing Pollution from Industry</i>	18 April 2001
83	Department of Corrective Services	<i>NSW Correctional Industries</i>	13 June 2001
84	Follow-up of Performance Audits	<i>Police Response to Calls for Assistance The Levying and Collection of Land Tax Coordination of Bushfire Fighting Activities</i>	20 June 2001

No.	Agency or Issue Examined	Title of Performance Audit Report or Publication	Date Tabled in Parliament or Published
85*	Internal Financial Reporting	<i>Internal Financial Reporting including a Better Practice Guide</i>	27 June 2001
86	Follow-up of Performance Audits	<i>The School Accountability and Improvement Model (May 1999)</i> <i>The Management of Court Waiting Times (September 1999)</i>	14 September 2001
87	e-government	<i>Use of the Internet and related technologies to improve public sector performance</i>	19 September 2001
88*	e-government	<i>e-ready, e-steady, e-government: e-government readiness assessment guide</i>	19 September 2001
89	Intellectual Property	<i>Management of Intellectual Property</i>	17 October 2001
90*	Better Practice Guide	<i>Management of Intellectual Property</i>	17 October 2001
91	University of New South Wales	<i>Educational Testing Centre</i>	21 November 2001
92	Department of Urban Affairs and Planning	<i>Environmental Impact Assessment of Major Projects</i>	28 November 2001
93	Department of Information Technology and Management	<i>Government Property Register</i>	31 January 2002
94	State Debt Recovery Office	<i>Collecting Outstanding Fines and Penalties</i>	April 2002

* Better Practice Guides

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