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| Approval to perform other audit and related services form | |
| Application | |
| Type of audit and assurance work | Type of entities |
| * These instructions apply to all requests by a Audit Service Provider (ASP) to perform an other audit and related service. | * departments * statutory bodies * state‑owned corporations * companies * universities * local councils and council entities (where applicable). |
| Instructions  Audit Office teams and ASPs must use this form to obtain written approval from the Auditor‑General (or their delegate) before commencing an engagement to provide other audit and related services.  Audit Service Providers  ASPs must sent completed forms to the Audit Office Engagement Controller (EC). ASPs should allow sufficient time for the Audit Office to consider and approve/decline requests to perform other audit and related services.  Before sending the form to the EC, ASPs must ensure the form:   * is complete, accurate and includes copies or links to any relevant laws, regulations, agreements or contracts * has been signed by the ASP engagement partner.   Engagement Managers  Engagement Managers (EM) are responsible for:   * using this form to obtain written approval to provide other audit and related services. Approval is not required if the proposed engagement is on the ‘List of approved audit and related services’ * ensuring the form is complete, accurate and includes copies or links to any relevant laws, regulations, agreements or contracts * sending completed forms to their EC for approval.   Engagement Controllers  ECs are responsible for:   * ensuring EMs and ASPs use this form to obtain approval to perform each other audit and related service * reviewing and assessing the form against Audit Office policy 2.2.10 Approval to Perform Additional Services * assessing engagement risk. Where the engagement risk is assessed as normal, send the form to a peer to obtain their concurrence on the assessed risk level * forming an opinion on whether to approve/decline the request * forwarding the form to the AAG for approval if outside their [delegation](http://alfie/audit-and-assurance/financial-audit/resources/audit-offices-legislative-and-regulatory-environment/delegations-and-authorisations-by-the-auditor-general/Appointments--Delegations-and-Authorisations-by-the-Auditor-General) or the peer assessment differs from the ECs * communicating the decision to the audit team/ASP * sending the completed form to Communications and Business Support Services (CBS) to file in HPRM and update the ‘Other audit and related services register’.   Objective  To ensure a client’s request for the Audit Office or ASP to provide an other audit and related service:   * is appropriately assessed and approved in accordance with Audit Office Policy 2.2.10 Approval to Perform Additional Services * does not compromise the Auditor‑General through non-compliance with ethical standards, including independence.   Documentation  File the completed form in the audit client’s HPRM z file container.  Background  Audit clients may request the Auditor‑General to perform other audit and related services such as audits/reviews of special purpose financial statements, compliance audits/reviews or acquittals of grant funding received by agencies/councils. These engagements may be requested as a one-off arrangement, or as an annually recurring service.  Policy 2.2.10 ‘Approval to Perform Additional Services’ sets out the Audit Office policy for approving requests to perform additional services. Audit Office teams and ASPs must obtain written approval from the Auditor‑General (or their delegate) before commencing an engagement to provide   * other audit and related services * non-audit related services.   The Auditor‑General’s (or delegate’s) approval is required to perform the other audit or related assurance, regardless of whether the work is to be performed internally by an Audit Office audit team or by a ASP. Obtaining approval to perform other assurance engagement allows the Audit Office to monitor the other audit and related services we provide to our clients.  Approvals to perform other audit and related services must be made in accordance with the [delegation instrument ‘Authority to approve additional services’](http://alfie/audit-and-assurance/financial-audit/resources/audit-offices-legislative-and-regulatory-environment/delegations-and-authorisations-by-the-auditor-general/Appointments--Delegations-and-Authorisations-by-the-Auditor-General). | |

APPROVAL TO PERFORM OTHER AUDIT AND RELATED SERVICES

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| --- | --- | --- |
| REQUEST TO PERFORM OTHER AUDIT AND RELATED SERVICE | | |
| REQUESTING CONTRACT FIRM  (where applicable) |  | |
| CLIENT(S) NAME |  | |
| ENGAGEMENT CONTROLLER NAME  (Audit Office of New South Wales) |  | |
| ENGAGEMENT NAME |  | |
| ENGAGEMENT YEAR |  | |
| DESCRIPTION OF THE OTHER AUDIT AND RELATED SERVICE | | |
|  | | |
| Multiple engagement request (see spreadsheet)    Note: Only complete the signature and date sections for multiple engagements. All other details should be recorded on the spreadsheet. | | |
| **Is the Auditor General required to perform the assurance service due to**  **1) law or**  **2) regulation or**  **3) term or condition of an agreement or contract**  **(Please provide a specific reference e.g. section x of x)** | No  Yes  If yes:  Law  Regulation  Term or condition of agreement/contract   |  |  | | --- | --- | | Reference: |  | | |
| **Copy of/link to law, regulation or the agreement/contract attached** | Yes  No  N/A   |  | | --- | | [link] | | |
| **ANTICIPATED FEE** | |  | | --- | | $ | | |
| **Will this be a reoccurring engagement?** | Yes  No | |
| **Is this an initial engagement?** | Yes  No  If no:  Who conducted the previous year’s engagement?  Audit Office  ASP  Other firm \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  What type of opinion was issued?  Unqualified  Qualified  Adverse | |
| **DATE OPINION REQUIRED** |  | |
| **TERM REQUESTED (Years)** |  | |
| **EXPIRY DATE OF AUDIT OFFICE CONTRACT**  **(audit of general purpose financial statements)** |  | |
| **RECOMMENDATION** | Audit Office to perform the engagement internally and issue opinion  ASP to perform engagement, Audit Office issues the opinion  ASP to perform the engagement and issue the opinion  Audit Office declines the engagement and asks the client to engage another practitioner | |
| **REQUESTED BY**  **(Audit Manager)** |  | |
| **DATE** |  | |
| REVIEW BY THE AUDIT SERVICE PROVIDER’S PARTNER (only required for ASPs) | | |
| **FIRM PARTNER**  **(Sign off)** |  | |
| **Comments (if required)** |  | |
| **DATE** |  | |
| **AUDIT OFFICE OF NEW SOUTH WALES ENGAGEMENT CONTROLLER** | | |
| **RISK ASSESSMENT** | Normal  Greater than normal | |
| **REASON** |  | |
| **RECOMMENDATION** | Audit Office to perform the engagement internally and issue opinion  ASP to perform engagement, Audit Office issues the opinion  ASP to perform the engagement and issue the opinion  Audit Office declines the engagement and asks the client to engage another practitioner   |  |  | | --- | --- | | Term (years): |  | | |
| **OUTCOME**  **(Reasons)** | Approved  Not approved | |
| **ENGAGEMENT CONTROLLER** |  | |
| **DATE** |  | |
| **PEER REVIEW (if required)**  **Comments (if required)** | Supported  Not supported  Not applicable | |
| **PEER** |  | |
| ASSISTANT AUDITOR‑GENERAL (AAG) (if required) | | |
| **REASON FOR REFERRAL TO AAG** | | Exceeds delegation  Greater than normal risk  Nature of the other audit and related service |
| **OUTCOME**  **(Reasons)** | | Approved  Not approved |
| **ASSISTANT AUDITOR‑GENERAL** | |  |
| **DATE** | |  |
| DEPUTY AUDITOR‑GENERAL (if required) | | |
| **OUTCOME**  **(Reasons)** | | Approved  Not approved |
| **DEPUTY AUDITOR‑GENERAL** | |  |
| **DATE** | |  |