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# Appendix seven – About the audit

## Audit objective

This audit assessed how effectively the Department of Communities and Justice was implementing the NSW Homelessness Strategy and addressing homelessness in its COVID response.

## Audit criteria

We addressed the audit objective by examining whether:

1. The Department has effectively developed an evidence-based strategy and established supporting governance and operational arrangements to implement it.
2. The Department was ensuring that the strategy is achieving its objectives and outcomes to prevent and improve responses to homelessness.
3. The Department was effectively supporting people experiencing homelessness into temporary accommodation during COVID-19 and supporting them to transition into more sustainable longer-term housing.

## Audit scope and focus

The audit focused on the Department of Communities and Justice. We completed a detailed review of its implementation of the NSW Homelessness Strategy and its response to people experiencing street homelessness during the COVID-19 pandemic.

## Audit exclusions

The audit did not:

- assess the Department's contracting of NGOs to deliver homelessness services
- assess the performance of NGOs in delivering homelessness services
- assess the delivery of social housing, beyond the specific actions in the Homelessness Strategy
- question the merits of Government policy objectives.

## Audit approach

Our procedures included:

1. interviewing
  - relevant Department staff
  - key government, and non-government stakeholders
2. examining:
  - relevant data and documents, including legislation, policies, strategies, plans, guidelines and reviews
  - documents related to the implementation and monitoring of the NSW Homelessness Strategy and its COVID-19 response to people experiencing street homelessness
  - research into relevant practices in other jurisdictions.

The audit approach was complemented by quality assurance processes within the Audit Office to ensure compliance with professional standards.

## **Audit methodology**

Our performance audit methodology is designed to satisfy Australian Audit Standard ASAE 3500 Performance Engagements and other professional standards. The standards require the audit team to comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance and draw a conclusion on the audit objective. Our processes have also been designed to comply with requirements specified in the *Public Finance and Audit Act 1983* and the *Local Government Act 1993*.

## **Acknowledgements**

We gratefully acknowledge the co-operation and assistance provided by the Department of Communities and Justice. In particular, we would like to thank our liaison officer and staff who participated in interviews and provided evidence for the audit. We would also like to thank the non-government organisations that we consulted for providing their time and sharing their experiences while dealing with the COVID-19 pandemic.

## **Audit cost**

The estimated cost of the audit is \$515,000.