

AUDITOR-GENERAL'S REPORT

PERFORMANCE AUDIT

Follow-up of Performance Audit

Environmental Impact Assessment of Major Projects



The Legislative Assembly
Parliament House
SYDNEY NSW 2000

The Legislative Council
Parliament House
SYDNEY NSW 2000

In accordance with section 38E of the *Public Finance and Audit Act 1983*, I present a report titled **Follow-up of Performance Audit: Environmental Impact Assessment of Major Projects**.

R J Sendt
Auditor-General

Sydney
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Foreword

Periodically we review the extent to which agencies have implemented the recommendations they accepted from our earlier audits. This gives Parliament and the public an update on the extent of progress made.

Major development and infrastructure projects may have significant environmental, social and quality-of-life impacts. The purpose of environmental impact assessment is to ensure that major projects are environmentally and socially sustainable and integrated with State, regional and local planning.

The Department of Infrastructure, Planning and Natural Resources (DIPNR) manages the assessment of major infrastructure proposals and coordinates whole of Government involvement. In November 2001 we audited this process, then undertaken by the Department of Urban and Regional Planning. (In July 2003 the new Department of Infrastructure, Planning and Natural Resources assumed responsibility.)

In this follow-up audit, we examine DIPNR's implementation of the recommendations of the 2001 audit.

Bob Sendt
Auditor-General

February 2005

Executive Summary

Executive summary

Our 2001 audit concluded that the basis for environmental impact assessment of major projects in NSW was sound and the key concept of 'environmental significance' well defined. However we identified opportunities for improvement and made 21 recommendations. The agency then responsible for these assessments accepted 19 recommendations, partially accepted one and rejected one.

In this audit, we reviewed the implementation of these recommendations as at December 2004.

Audit opinion

The Department of Infrastructure, Planning and Natural Resources (DIPNR) has partially implemented the recommendations that it accepted from our 2001 Audit.

Implementation was delayed by restructuring since the audit of the agencies responsible for the environmental impact assessment of major projects.

DIPNR has made satisfactory progress implementing our recommendations on improving the strategic planning framework, compliance monitoring and stakeholder access to information.

It has made less progress on implementing our recommendations on improving internal processes, procedures and systems to deliver a more effective environmental impact assessment system.

Findings

Implementing our 2001 audit recommendations was disrupted because responsibility for environmental impact assessment of major projects was transferred several times between agencies since the initial audit. DIPNR has been responsible since July 2003 and has been implementing the recommendations.

We found that some recommendations are being addressed in DIPNR's current strategic review and are directly influencing DIPNR's future direction.

Satisfactory progress has been made addressing:

- *The strategic planning framework* - DIPNR has begun shifting its environmental assessment focus and resources towards improving regional assessment and risk based industrial sector strategies
- *Compliance monitoring* - DIPNR has recently established a Compliance Unit and is auditing compliance of major projects with conditions of approval
- *Stakeholder access to information about current projects* - DIPNR has significantly increased information available to the public.

Less progress has been made on recommendations concerning DIPNR's internal processes, procedures and systems to deliver a more effective environmental impact assessment system. These include:

- ensuring adopted EIA objectives are clearly established in internal operational manuals
- improving its internal documentation processes
- further developing its time and cost control systems
- formalising and improving on existing work arrangements/practices with other regulators
- reviewing its existing internal quality processes against established models such as quality assurance standards.

These are not intended as a complete list of management and control processes that should be operating. DIPNR has yet to undertake a comprehensive review and upgrade of its management and control of the system to current best practice.

Response from the Department of Infrastructure, Planning and Natural Resources

Thank you for your letter of 23 December 2004, and the draft copy of the Auditor-General's Report titled Performance Audit, Follow-up of Performance Audit – Environmental Impact Assessment of Major Projects. I am aware that there has been consultation between our agencies on this report including a number of meetings with Departmental officers.

I note that the draft report acknowledges the priority that the Department of Infrastructure Planning and Natural Resources (DIPNR) is currently giving to developing a strategic environmental impact assessment framework to better focus its assessment resources and provide greater certainty of outcomes for major projects. I also note the comments made in the draft report on the need for DIPNR to further strengthen its processes, procedures and systems to more effectively deliver EIA outcomes.

Notwithstanding this, there is a further clarification needed to enable the report to more accurately reflect the framework within which the EIA system in NSW is required to operate.

The Department's view is that formal benchmarking with other States is not a practical use of resources as it would not deliver any meaningful comparisons due to:

- differing legislative frameworks between States, including level of environmental assessment, public consultation processes and appeal rights;*
- differing size and complexity of industrial and infrastructure development between States;*
- differing governmental structures, including the jurisdictions of relevant assessment agencies within the EIA framework, the size of local government, their functions and responsibilities under legislation;*
- differing expectations and attitudes of the community to development between states.*

Notwithstanding this, the Department does and will continue to investigate and analyse innovations and experiences of other States and their EIA processes, as part of its on-going review of legislation, regulation and policy. In particular the Department will continue to strengthen the development of appropriate performance indicators and related performance measures. It would be appreciated if this could be acknowledged in the final report.

Once again, I would like to thank you for the opportunity to comment on the draft report and your acknowledgement of the progress DIPNR has made in implementing the recommendations in what has been a challenging period for the organisation. I would also like to thank your staff for the professional and cooperative manner in which they conducted the review. I look forward to the tabling of the Report in Parliament.

(signed)

*Jennifer Westacott
Director General*

Dated: 20 January 2005

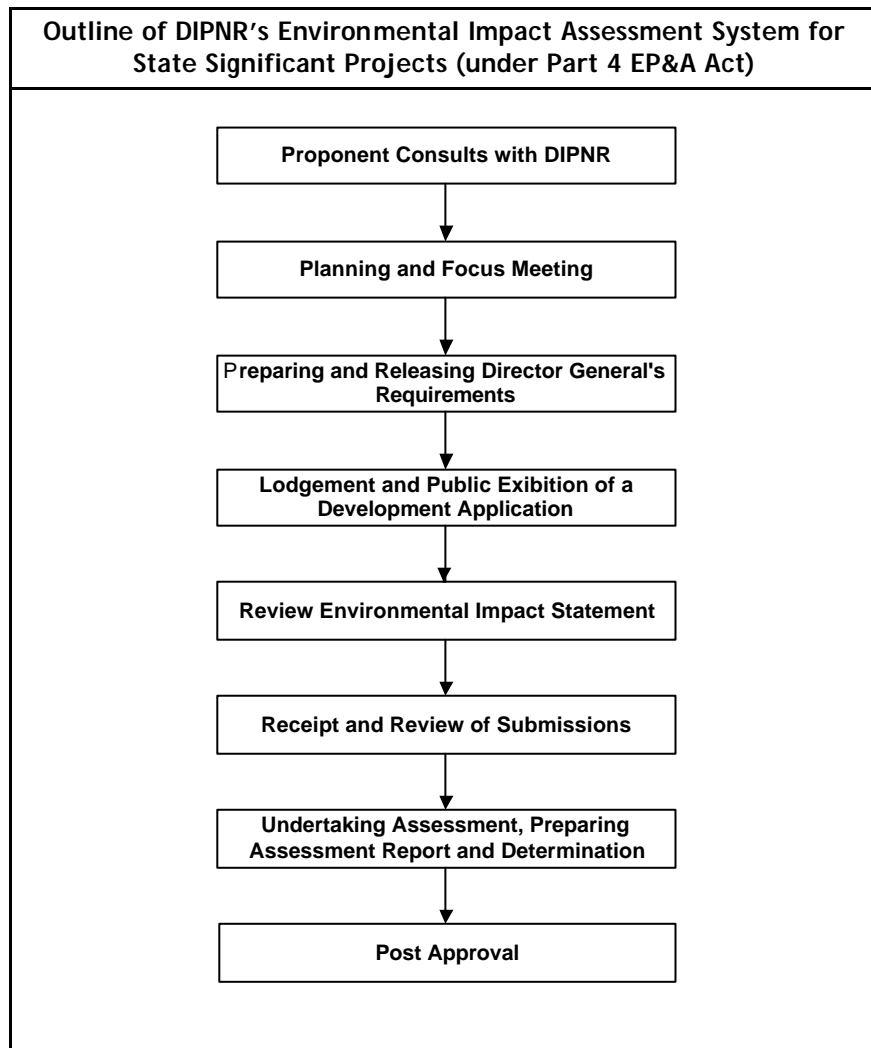
About Environmental Impact Assessment

Background

DIPNR's environmental impact assessment system

DIPNR advises the Minister for Infrastructure, Planning and Natural Resources on development applications for State significant projects and the assessment of major government infrastructure.

Before the development application is submitted, DIPNR's assessors work with the proponent through a systematic process of environmental impact assessment.



The diagram above outlines the environmental impact assessment system (the EIA system) that assessors follow to guide the proponent towards a solution that protects the environment. At the same time they coordinate activities of other regulators and develop the consent conditions to attach to the Minister's development approval. The consent conditions are actions the proponent is required to take to protect the environment during development and in operation.

The EIA process Appendix 2 shows DIPNR's system in more detail and illustrates the significant differences between the system for assessment of State Significant Developments and for assessment of Major Government Infrastructure (public projects).

Reorganisations and restructures

Shifting responsibilities Responsibility for environmental impact assessment has changed since the original audit. The agency responsible at the time of the 2001 audit was the Department of Urban and Affairs and Planning (DUAP).

Between 2002 and 2003 responsibility for environmental impact assessment of major projects transferred several times with the reorganisation of State Government agencies. Appendix 3 - Timeline outlines the changes.

In July 2003 responsibility transferred to the newly created Department of Infrastructure, Planning and Natural Resources (DIPNR). DIPNR accepted that its responsibilities included addressing the recommendations from the 2001 audit.

Restructuring since the initial audit has delayed DIPNR's response to the 2001 Audit recommendations. However it has at least partially implemented most recommendations.

The audits

2001 audit scope and criteria Our audit in 2001 focused on the efficiency and effectiveness of DUAP's management of the environmental assessment of State significant development and major government infrastructure projects (major projects) for which the Minister of Urban Affairs and Planning was the decision maker.

We reviewed whether DUAP had established appropriate and adequate management arrangements for the environment impact assessment of these major projects, having regard to current best practice evaluation tools and government guidelines.

2001 audit findings We found that:

- the basis for environmental impact assessment of major projects in NSW was sound
- the key concept of 'environmental significance' was well defined
- extensive advice was available to proponents
- the published assessments were comprehensive.

However we considered there were opportunities to improve the effectiveness and efficiency of the EIA system (the system for managing the environmental impact assessment of major projects).

We made 21 recommendations for improvement. The agency accepted 19 recommendations, partially accepted one and rejected one (Appendix 4).

Progress in Environmental Impact Assessment

What has been achieved in relation to our recommendations?

Impacts on DIPNR strategy

We found that DIPNR has not fully implemented the 2001 audit recommendations. However the recommendations are directly influencing DIPNR's future direction. DIPNR's recent draft report 'Review of Assessment and Approval Regime for Major Development in NSW' lists the recommendations as an input to the report and many are addressed at a strategic level within the report.

The draft Review was prepared by a DIPNR Taskforce. It is a work-in-progress and for internal use but does indicate that DIPNR is still actively responding to the 2001 audit.

DIPNR structural changes to implement strategy

DIPNR is moving its focus and resources from project specific environmental impact assessment towards strategic environmental impact assessment through regional and place assessments and industrial sector strategies.

It has created the Office of Sustainable Development Assessments and Approvals (OSDAA). OSDAA has responsibility for all impact assessment policy, strategic environmental impact assessment (including regional and place assessment and industry sector strategies) and for the assessment of major industrial, urban and infrastructure projects. OSDAA's responsibilities include all the areas covered by the recommendations of the 2001 audit with the exception of responsibility for implementing the State Records Act which has transferred to the Corporate Services Division.

The changes will make environmental considerations a more significant element in the State's broader land use planning processes. They address the problem raised in the 2001 audit that broad options are often foreclosed before environmental impact assessment of major projects commences.

Areas of satisfactory improvement

DIPNR has responded to a number of recommendations aimed at improving the strategic planning framework, monitoring compliance with consent conditions and improving information to stakeholders.

It addresses these elements in the draft 'Review of Assessment and Approval Regime for Major Development in NSW' discussed above at a strategic level and has also made some progress in implementation as discussed below.

✓ **Improving strategic planning framework** - recommendations 2, 4, 8 and 20.

DIPNR has begun shifting its focus towards the strategic planning framework and identifying key risks to the environment.

As discussed above, it has reorganised so that DIPNR's Office of Sustainability Assessments and Approvals (OSDAA) is responsible for both strategic environmental assessment and assessment of major projects.

OSDAA has begun developing industrial sector strategies for particular industries and has made a start on assessments for regional strategies. Regional strategies will set out major land uses before the environmental assessment of a major project commences. The sector strategies will guide investigations towards locating particular types of industrial development away from areas of greatest risk to the environment.

The improving strategic framework is expected to reduce the resources required for environmental impact assessment of major projects, as more land use problems are resolved in regional strategies.

Progress has been slow because of resource constraints. OSDAA has not been able to gain increased resources to develop the new processes while continuing the current major impact assessment process. Only one sector strategy (aquaculture) is operating and the impact of sector strategies has been quite small so far.

However DIPNR appears to have set a direction that should lead to better environmental outcomes.

✓ **Improving monitoring of compliance** - recommendation 21.

At the time of our 2001 audit, DIPNR did not monitor whether proponents were complying with consent conditions.

DIPNR has now created a Compliance Unit. The Unit is currently auditing compliance of previously approved projects with their consent conditions. Selection of projects for audit is risk based. The Compliance Unit also reviews whether the consent conditions were appropriate and passes this information back to the assessors to initiate continuous improvement.

DIPNR also includes a condition in development approvals for new projects that requires the proponent to engage an independent auditor to certify that the proponent is complying with consent conditions.

These changes have only recently been implemented and are expected to significantly improve compliance. They will have other beneficial outcomes, including creating a route for continuous improvement in the EIS System and allaying public concern that a proponent may neglect environmental safeguards once a project is approved.



Improving stakeholder access to information about current projects - recommendations 15 to 19.

DIPNR has made some significant improvement in information available to stakeholders, particularly the public, on current projects in the EIA process.

It has made the Director General's Requirements available to the public on the internet for some recent projects, improved the information available to stakeholders affected by projects, begun convening expert panels and made more information available on the internet.

Areas requiring more attention

Internal management and control of the EIA system - recommendations 1, 6, 7, 9, 11, and 12.

A number of recommendations in the 2001 audit concern aspects of the processes, procedures and systems to deliver a more effective EIA system. This includes all the processes that control risk, quality, time and cost of the assessments.

DIPNR has been focused on organisational restructure and high-level strategic review. It has addressed some of the recommendations on the internal management and control processes, procedures and systems but has not developed a coordinated approach.

The status of implementation of these recommendations is:

Document internal processes - recommendation 1.

DUAP prepared a draft 'Best Practice Environmental Impact Assessment Manual' that partially documented internal processes. The manual is not actively used because the EIA system is mature and staff are experienced, but it should be up-to-date to provide a source for training, a common reference point for continuous improvement and a basis for audit of compliance with the system.

Establish objectives for the EIA system - recommendation 6.

DIPNR's draft Best Practice Environmental Impact Assessment Manual lists high level 'Objectives for environmental impact assessment' and 'Principles for best practice EIA'. More recently DIPNR has produced 'Principles for an effective EIA and approvals process' in its draft strategic review but these have not been incorporated into the EIA Manual.

Establish memorandums of understanding with other environmental regulatory authorities - recommendation 7.

DIPNR has taken some limited initiatives but progress has slowed because of the mergers of agencies currently underway. DIPNR has participated in high-level discussions on future regulatory arrangements and has established a working group with the Department of Environment and Conservation.

Improve monitoring and benchmarking - recommendation 11.

DIPNR has introduced a project tracking system to manage time and cost and the Compliance Unit is providing information on outcomes that will provide a basis for continuous improvement. However monitoring and reporting systems need further development to better monitor performance and stakeholder satisfaction. DIPNR is not yet undertaking any formal benchmarking with interstate agencies.

Quality Assurance - recommendation 12.

DIPNR is yet to implement quality assurance for the environmental impact assessment system. Quality assurance is a comprehensive methodology for addressing all the elements of internal management and control of systems such as the EIA of Major Projects.

Need for more integrated implementation

The future gains from implementing best practice internal management and control procedures, processes and systems include shorter training times for new staff, less rework, more consistent assessments by different assessors and rapid adoption of improvements suggested by the Compliance Unit.

The benefits from the above are difficult to quantify as they include improvements to the efficiency and effectiveness of assessments with the objective of achieving greater consistency, certainty and a reduction in costs over time. However they are significant.

As a first step DIPNR could undertake a review its existing processes for internal management and control of the EIA system against an established systems management model. Quality assurance standards are one source of comprehensive best practice for system management.

The recommendations on individual elements discussed above would be addressed as part of this process.

It would be desirable to assign the responsibility for the above review to a senior manager and also to appoint a manager to coordinate the review and the subsequent updating of the system. These activities have a short-term additional cost and there may be a need for supplementary resources to continue the normal workload.

Detailed action

Further detail on the level of implementation achieved for each recommendation is included in Appendix 4.

Appendices

Appendix 1 About the audit

Audit objective The objective of this follow-up performance audit was to determine the status of progress by the Department of Infrastructure, Planning and Natural Resources in implementing accepted recommendations from our report *Environmental Impact Assessment of Major Projects in NSW* (November 2001), and what impacts flowed from implementation.

Audit criteria We judged changes in practice or performance based on whether:

- the Department had assessed the impact of the recommendations, determined the course of action, and implemented accepted recommendations
- the implementation plan was monitored and progress reported
- the Department had reported its progress in subsequent Annual Reports.

Audit approach We examined the extent to which the Department had implemented the recommendations accepted from our 2001 report, the impact and magnitude of any change, and if recommendations were not fully implemented, what action the agency has taken to address the issue.

We obtained sufficient specific evidence to show what the Department had done to progress accepted recommendations, and what changes had occurred as a result of implementation. Findings were based on the evidence collected through document analysis, the Department's formal response to the recommendations, and interviews with Department staff.

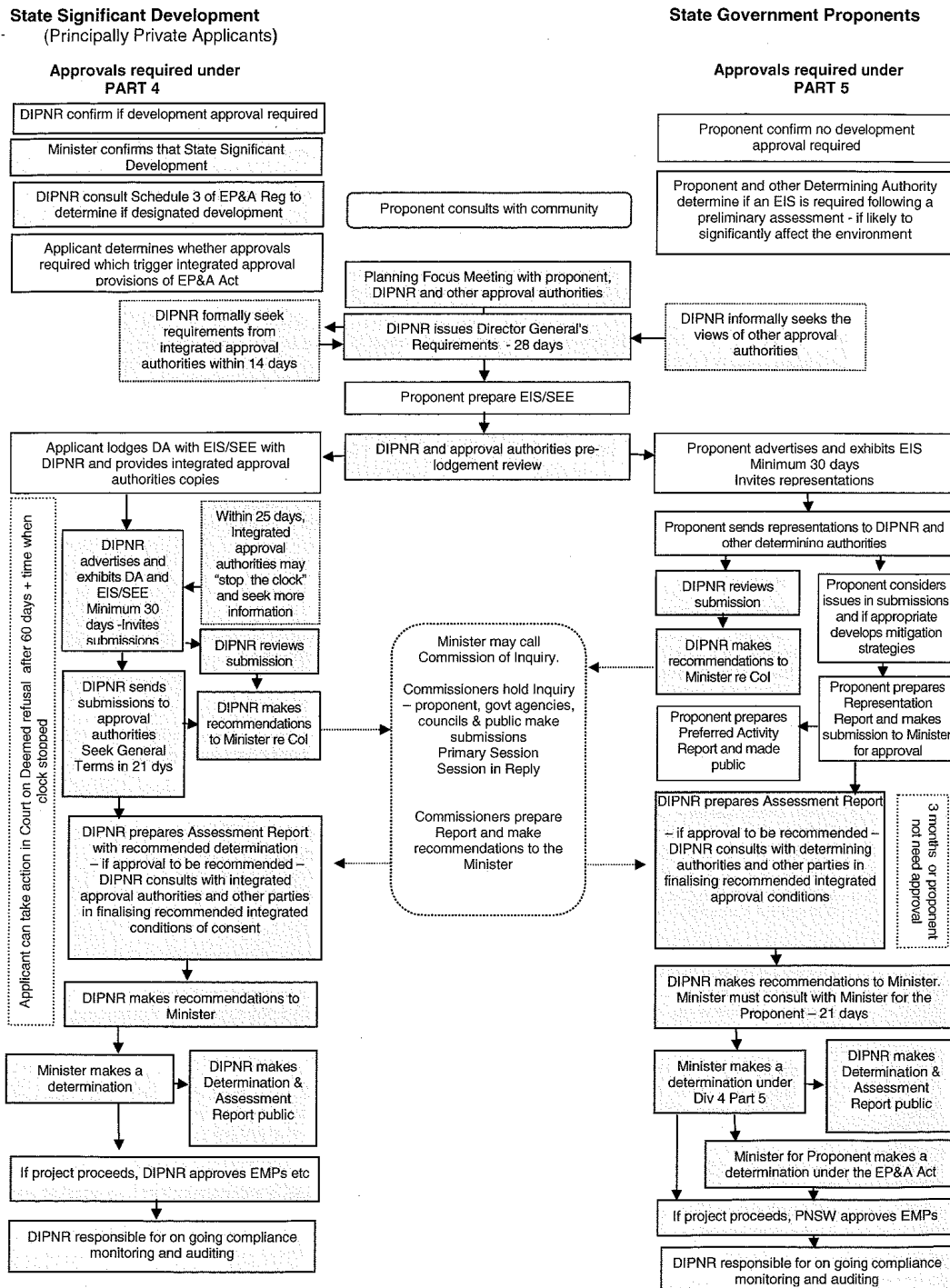
Cost of the audit Including printing and all overheads the estimated cost of this audit is \$86,000.

Acknowledgement The Audit Office gratefully acknowledges the cooperation and assistance provided by representatives of the Department of Infrastructure, Planning and Natural Resources.

Audit Team Our responsible project leader for this performance audit was Chris Bowdler, who was assisted by Neville Johnson.

Direction and quality assurance was provided by Sean Crumlin.

Appendix 2 Environmental Impact Process for Major Development determined by Minister - Environmental Planning and Assessment Act



Appendix 3 Timeline of changes and responsible agencies

Time	Event	Status
November 2001	Audit Office issues Audit Report	DUAP response to the Audit Report (included in Report) says that the broad scope of the audit's recommendations is consistent with the Department's own periodic reviews in light of changing priorities and circumstances. DUAP initiates coordinated program to improve Environmental Impact Assessment processes
December 2001 - May 2003	DUAP merged into Planning NSW.	Existing processes for preparing EIAs continue. Three compliance auditors added to develop monitoring of compliance with EIAs. In Planning Division, coordinated response to 2001 Audit ceases. Unit Managers take responsibility for various sub-actions.
May 2003 - July 2003	PlanningNSW merged with Transport Planning Division of Department of Transport to form Department of Urban and Transport Planning (DUTP)	Interim Department with Acting CEO during re-organisation of Ministerial Portfolio responsibilities.
July 2003	DUTP merged with Department of Land and Water Supply to form Department of Infrastructure, Planning and Natural Resources	Major restructure of DIPNR, including \$85 million funding reduction and reduction of staff by 500.
October 2003 - November 2003		Office of Sustainable Development Assessments and Approvals (OSDAA) separated from Planning Division. Head of OSDAA is made Deputy Director General reporting directly to the CEO. Responsibilities of OSDAA include strategic planning and preparation of environmental impact assessments of major projects.
March 2004 - November 2004	DIPNR Task Force issues draft report on 'Review of Assessment and Approval Regime for Major Development in NSW'.	OSDAA has addressed recommendations of 2001 audit in varying degrees (See Appendix 4).

Appendix 4 State of the implementation of recommendations

Summary

DUAP accepted 19 recommendations of the 2001 Audit, partially accepted one and rejected one. DIPNR has implemented recommendations accepted by DUAP.

Recommendation group	Rec number	DIPNR accept?	Implementation	Extent of change
Strengthen the assessment process	1	Yes	Partial	Yet to take effect
	2	Yes	Partial	Yet to take effect
	3	Yes	Implemented	Satisfactory
	4	Yes	Partial	Some change
	5	Yes	Implemented	Satisfactory
More actively manage the environmental impact assessment system	6	Yes	Partial	Yet to take effect
	7	Yes	Partial	Yet to take effect
	8	Yes	Implemented	Satisfactory
	9	Yes	Partial	Yet to take effect
	10	Yes	Implemented	No change in resourcing
	11	Yes	Partial	Some change
	12	Yes	Partial	Some change
	13	Yes	Partial	Some change
	14	Yes	Partial	Some change
Promote increased public involvement and scrutiny	15	Partially	Partial	Some change
	16	Yes	Partial	Some change
	17	Yes	Partial	Some change
	18	Not accepted	Alternatives under consideration	
	19	Yes	Partial	Some change
Introduce strategic environmental assessment	20	Yes	Partial	Some change
Improve monitoring and public reporting	21	Yes	Implemented	Satisfactory

Details of our findings on the above recommendations are given in the following pages.

	Recommendation	Extent of implementation
1	<p>Strengthen the assessment process by:</p> <ul style="list-style-type: none"> ▪ improving DUAP's internal documentation including internal guidance ▪ compliance with the State Records Act 1998 	<p>Partially Implemented. Change yet to take effect Planning NSW prepared a draft 'Best Practice Environmental Impact Assessment Manual' in January 2003 that covers parts of the EIA process and contains a number of checklists. DIPNR has not updated the manual and it is not actively used, partly because the EIA system is mature and staff are experienced.</p> <p>If the manual were up-to-date it would provide a reference for training, a location to document changes from continuous improvement processes and a basis for audit of compliance with the system. The numerous checklists, if current, would be a useful guide to experienced officers and could provide the basic record for a quality assurance system.</p> <p>Partially Implemented Change yet to take effect. DIPNR's Corporate Services Division recently issued procedures on compliance with the State Records Act. There has not yet been time to implement these procedures.</p>
2	<ul style="list-style-type: none"> ▪ moving to a more risk-based approach for triggering EISs for projects assessed under Part 4 	<p>Partially Implemented Change yet to take effect EP&A Act Part 4 Applications</p> <p>The Department is preparing risk based sector strategies. Each sector strategy will provide the criteria for planning, assessment and approval of developments in that industrial sector.</p> <p>One strategy, the North Coast Aquaculture Strategy, is in place with established risk criteria. The Director-General's Requirements for North Coast aquaculture projects will now be based on criteria in the Strategy. The first State Significant Project to be assessed under this Strategy is about to be lodged.</p> <p>Sector strategies in energy, mining, extractive industries, construction materials, agriculture, waste avoidance and telecommunications are being prepared. There are 36 recognised industry sectors (Schedule 3 of the EP&A Regulation 2000) and the resources are not available to rapidly develop sector strategies for each.</p> <p>The impact of the above is quite small at present. Schedule 3 is still the basis for examining most applications. It has been reviewed and adjusted and now has a simple risk based approach. It is easy and transparent to measure whether an EIS should be triggered.</p> <p>EP&A Act Part 5 applications are already risk based.</p>

	Recommendation	Extent of implementation
3	<ul style="list-style-type: none"> ▪ providing (electronic) access to the government's environmental plans, policies, strategies and environmental legislation through a single user-friendly portal 	<p>Implemented</p> <p>Satisfactory change</p> <p>DIPNR's iPlan web-site links to planning maps for Local Environmental Plans (LEPs), Regional Environmental Plans (REPs) and State Environmental Planning Policies (SEPPs). Digitising of LEPs is being undertaken as Local Government Councils update plans.</p> <p>The NSW Government Legislation website provides data and links to legislation, statutory policies and regional plans.</p> <p>The Legislation and iPlan websites together provide for improved access and information on DIPNR legislation, plans and policies, to both the public and DIPNR staff. Staff have changed practice to electronic use of statutory plans, policies and legislation rather than paper. The public now has easier access to the same information, reducing the need for DIPNR staff to spend time providing information.</p>
4	<ul style="list-style-type: none"> ▪ developing sustainable economic development and employment growth plans, as proposed in <i>Planfirst</i> 	<p>Partially Implemented. (Alternative strategy adopted).</p> <p>Some change in performance</p> <p>Planfirst has been abandoned. However a new strategic direction has been adopted to address these issues. Sustainable economic development and employment growth will be considered in the development of regional assessments and regional strategies.</p> <p>Progress on regional assessments has been slow pending the outcome of the Taskforce reviewing the assessment and approval regime for major developments. Sector strategies are currently being formulated (See Recommendations 2 and 20).</p>
5	<ul style="list-style-type: none"> ▪ removing a potential conflict of interest arising from DUAP's ownership of land. 	<p>Fully Implemented</p> <p>Satisfactory change</p> <p>The main issues are with infrastructure projects, when DIPNR is both Proponent and Assessor under Division 4 Part 5 of the EP&A Act.</p> <p>There are four sources of potential conflict - light rail (Transport Branch), water projects (Water teams), unsolicited projects (ICU) and Land Branch.</p> <p>The Office of Sustainable Development Assessments and Approvals (OSDAA) has been created within DIPNR as a separate and independent assessment section with direct reporting lines to the Director General and Minister. OSDAA has established an internal protocol to ensure that its assessments are independent of other areas in DIPNR. These new arrangements have had little impact on practice and performance to date as these conflicts rarely occur.</p>

	Recommendation	Extent of implementation
6	<p>More actively manage the environmental impact assessment system by:</p> <ul style="list-style-type: none"> ▪ establishing objectives for the environmental impact assessment system 	<p>Partially Implemented Change yet to take effect</p> <p>The draft Best Practice EIA manual prepared by Planning NSW in January 2003 contains high-level best practice objectives for environmental impact assessment.</p> <p>The draft 'Review of Assessment and Approval Regime for Major Development in NSW' includes Section 1.6 'Principles for an effective EIA and approvals process'. The Review describes their purpose as 'to provide a basis for the analysis of the current system and development of options for a more integrated system'.</p> <p>The 'principles' could be described as a set of operational objectives and constraints for the operation of the EIA system. They would complement the high level best practice objectives if incorporated into the manual.</p> <p>DIPNR also proposes to establish more focused EIA objectives in sector strategies for particular industries.</p>
7	<ul style="list-style-type: none"> ▪ establishing a Memorandum of Understanding between DIPNR (was DUAP) and the other environmental regulatory authorities 	<p>Partially Implemented Change yet to take effect</p> <p>Under the EP&A Act, DIPNR manages the environmental impact assessment of major projects and coordinates the activities of other regulatory agencies. Agencies have been cooperating without any formal protocols/memorandums of understanding. Planning NSW and the Environment Protection Authority agreed in principle on a draft Integrated Development Assessment (IDA) protocol in February 2003. However the protocol was not signed off following major re-organisation of both agencies, and associated reviews of relevant legislation.</p> <p>DIPNR is participating in high-level discussions on future regulatory arrangements in NSW. It has also established a joint working group with the Department of Environment and Conservation to continue discussions on the EIA system during the current reorganisations.</p> <p>The mergers have reduced the number of regulators. This may simplify achieving agreement with other major regulatory agencies on protocols/memorandums of understanding in future.</p> <p>A draft protocol between DIPNR and local government councils has been developed and released for comment and a co-operative protocol has been signed between DIPNR and the Department of Housing covering the EIA process.</p>

	Recommendation	Extent of implementation
8	<ul style="list-style-type: none"> ▪ providing early prioritisation of project issues 	<p>Implemented</p> <p>Satisfactory change</p> <p>OSDAA has changed procedures for Director General's Requirements (DGRs) for State Significant Development (Part 4) and Government Infrastructure Projects (Part 5). The DGRs for Environmental Impact Statements now prioritise issues to be addressed.</p> <p>For all State Significant Developments DIPNR organises a Planning Focus Meeting to prioritise issues, then prepares and issues DGRs. If there is an applicable EIS Guideline (there are 23 EIS guidelines), the DGR identifies a short list of key issues and refers the applicant to the guideline. If there is no applicable guideline, the DGR contains a longer list of issues. The draft Best Practice EIA Procedures Manual includes advice on prioritising issues.</p>
9	<ul style="list-style-type: none"> • providing project specific time schedules 	<p>Partially Implemented</p> <p>Permanent solution requires change to legislation.</p> <p>The EP&A Act prescribes time schedules for project assessment. These prescribed times are unrealistically short for many Part 4 projects.</p> <p>Currently the problem is managed by regulating agencies taking 'stop-the-clock' actions and by consensus with proponents that the EIA time for some projects will be longer than set in the legislation.</p> <p>Proponents have advised DIPNR that they consider the present situation unsatisfactory, as project timetables are unrealistically short. They would prefer a realistic project specific time schedule.</p> <p>A move to project specific timeframes would require legislative review and amendment and administrative changes.</p> <p>This issue is raised in Taskforce Paper 2 'Review of Assessment and Approval Regime for Major Development' March 2004. The Taskforce recommends that more realistic timeframes be established, negotiated on the basis of project complexity.</p> <p>OSDAA is currently awaiting endorsement of the Taskforce Review recommendations before investigating legislative change implications.</p>

	Recommendation	Extent of implementation
10	<ul style="list-style-type: none"> ▪ reviewing the adequacy of DUAP's assessment staff resources 	<p>Implemented</p> <p>But no increase in assessment staff resources possible.</p> <p>The Office of Sustainable Development Assessment and Approvals (OSDAA) - a Division of DIPNR - is responsible for assessments of major projects and also for strategic environmental planning.</p> <p>OSDAA's assessment workload has continued to grow. Part 4 applications have increased year-to-year, from 25-40 projects in hand in 2002 to 45-60 in 2004. Part 5 applications fluctuate but are increasing at present and new classes of work are being added (eg major hospitals).</p> <p>DIPNR has undertaken a review of staff resources for the whole Department in light of an \$85 Million/year funding reduction. The review left OSDAA staff resources unchanged. In contrast, other units in DIPNR are to implement staff reductions due to budget cuts. OSDAA currently has an approved EFT of 95.7 staff.</p> <p>Currently assessment staff numbers are unchanged within OSDAA. However, there will be a net transfer of staff resources assessing urban and tourism projects to the strategic framework (sector strategy, policy review and strategic assessments) following gazettal of the State Significant Development SEPP.</p> <p>Over time the improved strategic framework is expected to reduce the complexity and average cost of assessments of major projects.</p> <p>DIPNR has achieved some additional cost recovery for Part 5 applications by negotiating contributions from proponent agencies. However this additional revenue has not been made available to increase assessment staff resources.</p>
11	<ul style="list-style-type: none"> ▪ monitoring and benchmarking performance of the environmental impact assessment system 	<p>Partially Implemented</p> <p>Some change in performance</p> <p>OSDAA has been introducing a project tracking system to manage time and cost, and is developing indicators to measure its performance and progress over time.</p> <p>Also the Compliance Unit is providing information on whether consent conditions have achieved the intended effect. This will provide a basis for continuous improvement.</p> <p>However, overall, monitoring and reporting systems need further development to better control projects during delivery and to monitor efficiency, effectiveness and client satisfaction over time.</p> <p>OSDAA is not yet undertaking any formal benchmarking. Its EIA process is different from other interstate authorities and benchmarking could initially focus on these differences and whether they are still appropriate.</p>

	Recommendation	Extent of implementation
12	<ul style="list-style-type: none"> ▪ introducing a system of quality assurance for the assessment process 	<p>Partially Implemented Some change in performance</p> <p>In addressing Recommendations 1, 6, 7 9, and 11 above, DIPNR has been addressing elements of internal processes, procedures and systems to manage its EIA system. However these recommendations were not intended as a complete list of the management and control processes that should be operating.</p> <p>DIPNR should be aiming to achieve best practice internal management and control of the EIA system.</p> <p>DIPNR should carry out a comprehensive review of its EIA system against an established management system methodology. A possible starting point is a recognised quality standard such as 'AS/NZS ISO 9001 2000 Quality Standards' or 'AS/NZS ISO 14001 2000 Environmental Management Standards'.</p> <p>The aim would be to identify gaps or weaknesses in the EIA system other than listed in the above recommendations.</p> <p>DIPNR should appoint a senior manager to oversight the review, and a project manager to manage and prepare a report. They should then implement the findings.</p> <p>DIPNR may at some point commit to achieving certification of its environmental impact assessment system for major projects under one of these standards.</p>
13	<ul style="list-style-type: none"> ▪ reporting annually on environmental impact assessment system issues and performance 	<p>Partially Implemented Some change in performance</p> <p>The Development Assessment section of DIPNR's Annual Report now includes some quantitative and comparative data on performance based on OSDAA's time and cost tracking data.</p> <p>We expect the quality and scope of this data to improve as monitoring and reporting systems are enhanced as discussed in Recommendation 11.</p> <p>The annual division report (copy sighted titled 'Sustainable Development Division Report on Activities' - April 2003) has more space than is available in DIPNR's Annual Report. Most of the 2003 edition is project descriptions. This report could also include a comprehensive review of OSDAA activities, including discussion of current issues, and trends of quantitative and comparative indicators over time.</p>
14	<ul style="list-style-type: none"> ▪ establishing a mechanism for periodic audit or review of the environmental impact assessment system for major projects. 	<p>Partially Implemented Some change in performance</p> <p>A DIPNR Taskforce produced a draft report in March 2004 titled 'Review and Assessment Regime for Major Development in NSW' (See discussion in Recommendation 20).</p> <p>The report addresses issues of environmental planning and project assessment at a strategic level. The Taskforce is not a standing committee and it will be necessary to repeat this cycle periodically.</p>

	Recommendation	Extent of implementation
		<p>Internally OSDAA is developing monitoring systems and feedback from the Compliance Unit as discussed in Recommendation 11 above.</p> <p>There is no formal periodic external review or audit of the performance of the system or of compliance with the management system at present.</p>
15	<p>Promote increased public involvement and scrutiny by:</p> <ul style="list-style-type: none"> ▪ offering public participation in scoping each major project, including publishing <i>Director General's Requirements</i> on the Internet as a draft for comment before issuing 	<p>Partially accepted - partially implemented</p> <p>Some change in performance</p> <p>DIPNR still does not agree that there is value in involving the public in the development of the Director General's Requirements (DGRs). However DIPNR has held planning focus meetings for the public for particularly sensitive projects. In these cases public opinion is considered in preparing the DGR.</p> <p>DIPNR also agrees in principle that DGRs could be posted on the internet. While the latter has not been implemented as policy, the DGRs for some specific projects, once issued, have been made publicly available on the DIPNR website.</p> <p>DIPNR proposes to place a template on the DIPNR website so that the community can track the progress of the assessment and approval of major projects.</p>
16	<ul style="list-style-type: none"> ▪ providing greater use of public hearings (such as by panels) for major projects and making more use of inquiry mechanisms to resolve conflict and dispute 	<p>Partially Implemented</p> <p>Some change in performance</p> <p>After investigation into alternatives, the Taskforce reviewing the assessment and approval regime for major development has recommended increased use of panel assessment and inquiry procedures in its draft report.</p> <p>DIPNR is moving towards establishing an independent hearing/panel mechanism. It has already convened independent expert panels to provide technical advice for some proposals (Orica HCB Waste Destruction Facility at Botany).</p>
17	<ul style="list-style-type: none"> ▪ requiring private proponents to formally respond to issues raised in submissions (as occurs in <i>Representations Reports</i> and <i>Preferred Activity Reports</i> for public projects) and posting them on the Internet 	<p>Partially Implemented</p> <p>Some change in performance</p> <p>Proponents of major projects are encouraged to undertake community consultation early in the preparation of the EIS so that community issues will be integrated into the assessment. While there is no formal statutory requirement, DIPNR requires proponents to respond to issues raised in submissions from the public.</p> <p>Where appropriate, DIPNR will exhibit the additional information provided by the proponent after community consultation. This practice will be reinforced in the Best Practice EIA Procedures Manual (in preparation).</p> <p>The Taskforce reviewing the assessment and approval regime for major development has recommended changes to legislation in this area.</p>

	Recommendation	Extent of implementation
18	<ul style="list-style-type: none"> ▪ publishing assessment reports on the internet for public comment, before the Minister is asked to approve them 	<p>Not accepted and not implemented</p> <p>Alternatives under consideration</p> <p>DIPNR still does not support this recommendation.</p> <p>DIPNR intends to use other means to engage with the community at the assessment stage and to make the outcome of the assessment known to all.</p>
19	<ul style="list-style-type: none"> ▪ issuing a <i>Citizen's Charter</i> with the public's rights of involvement, participation and appeal. 	<p>Partially Implemented</p> <p>Some change in performance</p> <p>DIPNR has not yet developed a broad stakeholder communication initiative due to the re-organisation and restructure of functions between agencies.</p> <p>The DIPNR website contains general information on the EIA process and on the public's right to involvement, participation and appeal.</p> <p>EP&A Regulations require citizens' rights of involvement, participation and appeal to be included in notifications to affected residents potentially affected by State Significant Development applications. Recently OSDAA has developed a leaflet ("Development Applications - Having Your Say") to make the process more user-friendly for residents.</p>
20	<p>Introduce strategic environmental assessment</p> <ul style="list-style-type: none"> ▪ into the Government's wider decision-making processes ▪ supported by guidelines and advice from DUAP ▪ involving sectoral studies and extensive use of public participation. 	<p>Partially Implemented</p> <p>Some change in performance</p> <p>A DIPNR taskforce is currently undertaking a strategic review of the assessment system and has prepared a draft report titled Taskforce Paper 2 'Review of Assessment and Approval Regime for Major Development in NSW'. The report recommends action to move DIPNR's focus and resources more towards strategic assessment of infrastructure programs and projects.</p> <p>This should increase the impact of environmental considerations on Government decision-making processes.</p> <p>DIPNR has acted in advance of the above report to create an Office of Sustainable Development Assessments and Approvals (OSDAA). OSDAA's responsibilities include environmental policy, environmental planning at a strategic level (regional assessments and sector strategies) and assessment of major projects.</p> <p>OSDAA's structure anticipates that its resources will shift more towards environmental planning at a strategic level.</p> <p>The intent is to resolve major issues of land use before the development application for a major project is lodged and to focus assessment activities on areas of greatest risk.</p>

	Recommendation	Extent of implementation
21	<p>Improve monitoring and public reporting by:</p> <ul style="list-style-type: none"> ▪ adopting a risk-based program for independently monitoring and reporting on compliance with conditions imposed ▪ adopting a risk-based program for independently monitoring whether actual environmental impacts differ significantly from what was predicted ▪ establishing appropriate systems and resources ▪ delegating some of these responsibilities to another environmental regulatory agency or agencies. 	<p>Implemented</p> <p>Satisfactory change</p> <p>OSDAA has established a Compliance Unit to monitor major developments and report on compliance with Minister's consent conditions. The unit has established appropriate systems and an annual audit strategy.</p> <p>The Compliance Unit has undertaken compliance audits of proponents' compliance with development consents, sometimes prior to major expansions, and has prepared reports. (Compliance Audits of Wambo October 2003, Warehouse Greystanes November 2003 examined).</p> <p>The Compliance Unit has reported on the effectiveness of past approvals and made recommendations on issues and methodology to improve future assessments. A cycle of continuous improvement is developing as assessors respond by modifying their conditions of approval to improve outcomes.</p> <p>The Compliance Unit liaises with other regulatory authorities, mainly the Department of Environment and Conservation, to share information and responsibilities. The Unit has not yet delegated compliance functions to other agencies but is forging a cooperative alliance with DEC for joint compliance investigations where appropriate.</p> <p>DIPNR has also strengthened compliance requirements in the consent conditions of development approvals. It now requires the proponent to commission an independent audit to certify that the proponent is complying with consent conditions. (Development consent for DA-376-8-2003 Bulga Coal Management Pty Limited Clauses 5,6 & 7 examined).</p> <p>The Compliance Unit and the independent audits provide OSDAA with the tools to gain a greater understanding of the effectiveness of its environmental impact assessment process. They create a route for continuous improvement and a transparent mechanism to help allay public concerns that a proponent may neglect environmental safeguards once a project is approved.</p>

Appendix 5 Glossary of Terms and Acronyms

Approval	A consent, licence or permission or any form of authorisation Refer: EP&A Act section 110
Approval authority	Any government authority (including councils) responsible for issuing an approval.
Consent authority	<ul style="list-style-type: none"> ▪ The Minister for Infrastructure and Planning for State Significant Developments or ▪ local council for local development
DIPNR	Department of Infrastructure, Planning and Natural Resources
DUAP	Department of Urban Affairs and Planning (replaced by DIPNR).
Environment	<i>Environment</i> includes all aspects of the surroundings of humans, whether affecting any human as an individual or in his or her social groupings Refer: EP&A Act section 4
EIA	<i>Environmental Impact Assessment (EIA)</i> - a systematic process of evaluation of a proposal including its alternatives and objectives and its effect on the environment (including the mitigation and management of those effects); in this report generally undertaken by DIPNR, on the basis of the proponent's EIS, public consultation and other sources of information
EIS	<i>Environmental Impact Statement (EIS)</i> - a document prepared by the proponent to present the case for the assessment of their proposal as part of the environmental impact assessment process.
EP&A Act	<i>Environmental Planning and Assessment Act 1979</i>
OSDAA	Office of Sustainable Development Assessments and Approvals. A Division of DIPNR.
Proponent	The person proposing to carry out an activity. Refer EP&A Act section 110B.

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, Part 3 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 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.

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

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

How do we conduct performance audits?

Performance audits are conducted in compliance with relevant Australian standards for performance auditing and operate under a quality management system 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, *Monitoring and Reporting on Performance Audits Recommendations*, is on the Internet at www.audit.nsw.gov.au/guides-bp/bpqlist.htm

Who audits the auditors?

Our performance audits are subject to internal and external quality reviews against relevant Australian and international standards. This includes ongoing independent certification of our ISO 9001 quality management system.

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
64*	Key Performance Indicators	<i>Government-wide Framework 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	<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</i> <i>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

No.	Agency or Issue Examined	Title of Performance Audit Report or Publication	Date Tabled in Parliament or Published
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</i> <i>The Levying and Collection of Land Tax</i> <i>Coordination of Bushfire Fighting Activities</i>	20 June 2001
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*	Intellectual Property	<i>Better Practice Guide 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>	17 April 2002
95	Roads and Traffic Authority	<i>Managing Environmental Issues</i>	29 April 2002
96	NSW Agriculture	<i>Managing Animal Disease Emergencies</i>	8 May 2002
97	State Transit Authority Department of Transport	<i>Bus Maintenance and Bus Contracts</i>	29 May 2002
98	Risk Management	<i>Managing Risk in the NSW Public Sector</i>	19 June 2002

No.	Agency or Issue Examined	Title of Performance Audit Report or Publication	Date Tabled in Parliament or Published
99	E-government	<i>User-friendliness of Websites</i>	26 June 2002
100	NSW Police Department of Corrective Services	<i>Managing Sick Leave</i>	23 July 2002
101	Department of Land and Water Conservation	<i>Regulating the Clearing of Native Vegetation</i>	20 August 2002
102	E-government	<i>Electronic Procurement of Hospital Supplies</i>	25 September 2002
103	NSW Public Sector	<i>Outsourcing Information Technology</i>	23 October 2002
104	Ministry for the Arts Department of Community Services Department of Sport and Recreation	<i>Managing Grants</i>	4 December 2002
105	Department of Health Including Area Health Services and Hospitals	<i>Managing Hospital Waste</i>	10 December 2002
106	State Rail Authority	<i>CityRail Passenger Security</i>	12 February 2003
107	NSW Agriculture	<i>Implementing the Ovine Johne's Disease Program</i>	26 February 2003
108	Department of Sustainable Natural Resources Environment Protection Authority	<i>Protecting Our Rivers</i>	7 May 2003
109	Department of Education and Training	<i>Managing Teacher Performance</i>	14 May 2003
110	NSW Police	<i>The Police Assistance Line</i>	5 June 2003
111	E-Government	<i>Roads and Traffic Authority Delivering Services Online</i>	11 June 2003
112	State Rail Authority	<i>The Millennium Train Project</i>	17 June 2003
113	Sydney Water Corporation	<i>Northside Storage Tunnel Project</i>	24 July 2003
114	Ministry of Transport Premier's Department Department of Education and Training	<i>Freedom of Information</i>	28 August 2003
115	NSW Police NSW Roads and Traffic Authority	<i>Dealing with Unlicensed and Unregistered Driving</i>	4 September 2003
116	NSW Department of Health	<i>Waiting Times for Elective Surgery in Public Hospitals</i>	18 September 2003

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117	Follow-up of Performance Audits	<i>Complaints and Review Processes (September 1999)</i> <i>Provision of Industry Assistance (December 1998)</i>	24 September 2003
118	Judging Performance from Annual Reports	<i>Review of Eight Agencies' Annual Reports</i>	1 October 2003
119	Asset Disposal	<i>Disposal of Sydney Harbour Foreshore Land</i>	26 November 2003
120	Follow-up of Performance Audits NSW Police	<i>Enforcement of Street Parking (1999)</i> <i>Staff Rostering, Tasking and Allocation (2000)</i>	10 December 2003
121	Department of Health NSW Ambulance Service	<i>Code Red:</i> <i>Hospital Emergency Departments</i>	15 December 2003
122	Follow-up of Performance Audit	<i>Controlling and Reducing Pollution from Industry (April 2001)</i>	12 May 2004
123	National Parks and Wildlife Service	<i>Managing Natural and Cultural Heritage in Parks and Reserves</i>	16 June 2004
124	Fleet Management	<i>Meeting Business Needs</i>	30 June 2004
125	Department of Health NSW Ambulance service	<i>Transporting and Treating Emergency Patients</i>	28 July 2004
126	Department of Education and Training	<i>School Annual Reports</i>	15 September 2004
127	Department of Ageing, Disability and Home Care	<i>Home Care Service</i>	13 October 2004
128	Central Corporate Services Unit	<i>Shared Corporate Services: Realising the Benefits (including guidance on better practice)</i>	3 November 2004
129	Follow-up of Performance Audit	<i>Environmental Impact Assessment of Major Projects (2001)</i>	February 2005

* Better Practice Guides

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