

## Appendix 2: About the audit

### Audit objective

The audit assessed whether the Department of Education (Department) has a strategy and implementation model to ensure it has sufficient fit-for-purpose student learning spaces when and where needed.

### Audit scope and focus

The audit focused on:

- the Department's strategy and plans for delivering public school facilities up to 2031
- any opportunities to implement government reform directions, including commissioning, collaboration and coordination, and partnerships.

The audit also looked at whether the Department has analysed how the current challenging situation has occurred and adjusted its practices accordingly.

### Audit criteria

The audit assessed whether the Department has:

- identified the demand for future learning spaces.
- determined the infrastructure required to meet demand.
- developed a model to provide learning spaces when and where needed and to implement it economically.
- secured the funding needed to provide required learning spaces.

### Audit exclusions

The audit has not:

- assessed specific planning or delivery decisions for individual schools
- examined recurrent operating costs such as teachers' salaries, IT or corporate services
- challenged the design of required future learning spaces.

### Audit approach

The audit team acquired subject matter expertise through:

- examination of relevant data and documents, including legislation, policies, guidelines, reports, strategies, reviews
- discussions with key staff in the Department of Education
- consultation with key stakeholders, including NSW Treasury, the Department of Planning and Environment, Infrastructure NSW, Greater Sydney Commission, Transport for NSW, non-government school representatives
- limited site visits for 'case studies', with a focus on good practice and current sites problem
- research into better practices
- a comparison with approaches 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 Standards ASAE 3500 on performance auditing. The Standard requires 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 the auditing requirements specified in the *Public Finance and Audit Act 1983*.

### **Acknowledgements**

We gratefully acknowledge the co-operation and assistance provided by the Department of Education. In particular, we wish to thank our liaison officer and staff who participated in interviews and provided material relevant to the audit.

We would also like to thank other stakeholders that spoke to us and provided material during the audit.

### **Audit team**

Bettina Ocias and Francois Chee conducted the performance audit. Rod Longford provided direction and quality assurance. Sally Bond acted as the Engagement Reviewer.

### **Audit cost**

Including staff costs, travel and overheads, the estimated cost of the audit is \$277,000.