



# Appendix two – About the audit

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## Audit objective

The audit assessed how effectively schools share facilities with each other, local councils and community groups.

## Audit criteria

We addressed the audit objective by assessing whether the Department:

1. has a clear policy to encourage and support facilities sharing
2. is implementing evidence-based strategies and procedures for facilities sharing
3. can show it is realising an increasing proportion of sharing opportunities.

## Audit scope and focus

The audit scope included:

- existing and new facilities
- sharing agreements with local councils, not-for-profit organisations and private sector
- standard facility rental/leasing arrangements
- long term 'partnership/joint venture' arrangements.

The audit focused on the Department's approach to sharing school and community facilities over the past five years, and plans for the short to medium term.

## Audit exclusions

The audit did not review agreements, leases, licences and deeds for individual schools.

## Audit approach

This audit involved:

- examination of relevant documents, including policies, strategies, plans, procedures, guidelines, standards, and MoUs analysis of data on sharing facilities
- discussions with key staff in the Department of Education
- consultations with a selected group of school Principals
- consultation with key stakeholders, including the Treasury, Greater Sydney Commission, Office of Local Government, non-government school and local council representatives
- research into better practices
- a comparison with approaches in other jurisdictions where relevant and appropriate.

We adopted a citizen's perspective in our audit, focusing on results as well as process.

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 officers 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, Susan Loane and Claudia Migotto provided strategic directions. Sally Bond was the Engagement Reviewer.

## **Audit cost**

Including staff costs, travel and overheads, the estimated cost of the audit is \$276,390.