



Appendix three – About the audit

Audit objective

This audit assessed the effectiveness and economy of the Finance, Services and Innovation cluster's use of the Program.

Audit criteria

We addressed the audit objective with the following criteria:

1. The Program is being used effectively, including whether:
 - a) There is an identified need for the Program.
 - b) The use of the Program meets the identified need.
 - c) Finance, Services and Innovation cluster agencies evaluate the effectiveness of the Program.
2. The Program is economical, including whether:
 - a) The procurement complies with all relevant policies and processes.
 - b) Funding and resources allocated to the Program are reasonable.

Audit scope and focus

In assessing the criteria, we checked the following aspects:

- the Finance, Services and Innovation cluster's (including Service NSW) use of the Program since its introduction
- any decisions and approvals relevant the Program
- all training and staff development records relevant to the Program
- information relating to the procurement and cost of the Program.

Audit exclusions

The audit did not:

- examine other learning and development programs operated within the Finance, Services and Innovation cluster
- question the merits of Government policy objectives.

Audit approach

Our procedures included:

1. interviewing staff involved in the decision making, procurement, development, execution and evaluation of the training program
2. examining documentation that:
 - a) identifies a need for the Program
 - b) shows that the Program meets the identified needs
 - c) describes the agencies strategic development goals
 - d) records key decisions with regards to the selection of the Program
 - e) explains how the effectiveness of the Program was evaluated
 - f) details the procurement process for the Program
 - g) details the total program spend
3. analysing data on:
 - a) total program spend and total cluster spend on learning and development.

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

Audit methodology

Our 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

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Audit cost

The cost of the audit was approximately \$52,000 including overheads and travel costs.