



Appendix three – About the audit

Audit objective

This audit assessed whether the selected government advertising campaigns were carried out effectively, economically and efficiently and in compliance with the *Government Advertising Act 2011*, the regulations, other laws and the Government Advertising Guidelines.

Audit criteria

We addressed the audit objective with the following audit criteria:

1. Were the selected advertising campaigns carried out effectively, economically and efficiently?
2. Did the selected advertising campaigns comply with the *Government Advertising Act 2011*, relevant regulations, laws and the NSW Government Advertising Guidelines?

Audit scope and focus

In assessing the criteria, we checked the following aspects:

1. Were the selected advertising campaigns carried out effectively, economically and efficiently?
 - a) campaign documentation is complete
 - b) the agency has complied with procurement requirements and guidelines
 - c) the agency complied with all relevant Acts, policies and guidelines in creating their documentation
 - d) a cost-benefit analysis was undertaken and demonstrated that the campaign represented value for money
 - e) the campaign objectives were set reasonably and met
 - f) the campaign was delivered on budget
 - g) the post-campaign evaluation was undertaken.
2. Did the selected advertising campaigns comply with the *Government Advertising Act 2011*, relevant regulations, laws and the NSW Government Advertising Guidelines?
 - a) the campaign is compliant with the *Government Advertising Act 2011*, the Government Advertising Regulation 2012, the NSW Government Advertising Guidelines and the NSW Government Advertising Handbook
 - b) the campaign is compliant with any other relevant laws, regulations and requirements
 - c) the agency has followed a documented risk management plan for this campaign.

This audit focused on two advertising campaigns:

- 2018 semester one enrolment advertising campaign run by NSW TAFE (Department of Industry)
- the CTP Green Slip Reform advertising campaign run by the State Insurance Regulatory Authority (Department of Finance, Services and Innovation).

Audit exclusions

The audit did not seek to question the merits of government policy objectives.

Audit approach

Our procedures included:

1. Interviewing:
 - key staff responsible for campaign development
 - DPC staff (e.g. peer review chair) to assess their views on campaign submission.
2. Examining:
 - actual media buys
 - campaign budgets and actual expenditure
 - campaign compliance certificate
 - campaign effectiveness report
 - campaign submissions
 - campaign timelines and key milestones
 - cost-benefit analysis
 - documents evidencing internal processes designed to ensure compliance
 - documents relating to monitoring of campaign progress
 - final campaign creative materials
 - legal advice relevant to campaign
 - media plans
 - peer review documentation
 - post-campaign evaluations
 - pre-campaign research
 - relevant policies and procedures
 - supporting documentation for all statements made in the advertising
 - tendering and procurement documentation, including evidence of the use of approved suppliers and value-for-money assessments.

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

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Audit cost

The audit was undertaken at a total cost of \$122,403.