



Appendix three – About the audit

Audit objective

This audit assessed how effectively the NSW Government is progressing and reporting on the Premier's Priorities

Audit criteria

We addressed the audit objective by answering the following questions:

1. Does the Premier's Implementation Unit accurately report relevant and timely information regarding progress on the Premier's Priorities?
2. Is the Premier's Implementation Unit effective at supporting agencies to advance the Premier's Priorities?

Audit scope and focus

The audit scope focused on the reported progress of the Premier's Priorities and the role of the Premier's Implementation Unit.

All 12 of the Premier's Priorities were included in the scope of the audit. We examined five of those more closely.

Audit exclusions

The audit did not:

- question the selection of the 12 Premier's Priorities
- audit work undertaken by agencies to progress the Premier's Priorities
- assess progress of State Priorities
- audit PIU compliance with the chosen methodology.

Audit approach

Our procedures included:

- For all 12 of the Premier's Priorities
 - interviews with agency staff responsible for delivery of the Premier's Priorities
 - review of progress reports to the Premier, ministers and the public
 - other documentation where available.
- For the five Premier's Priorities chosen for closer examination, we examined data where available, and processes by which data is monitored and controlled, to check the data reported to the Premier, ministers and the public.

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 staff within the Premier's Implementation Unit, agency staff who attended interviews and provided documentation and data, and agency and front-line staff who allowed us to observe their work.

Audit cost

Including staff costs and overheads, the estimated cost of the audit is \$190,000.