



Appendix seven – About the audit

Audit objective

This audit assessed whether Transport for NSW has an effective process to select and prioritise projects as part of the Transport Access Program.

Audit criteria

We addressed the audit objective with the following line of enquiry:

Does Transport for NSW have an effective process to select and prioritise projects for TAP 3?

1. Does Transport for NSW have an effective process to select and prioritise projects for TAP 3?
 - a) Transport for NSW uses appropriate criteria to effectively select projects (interchanges) eligible for funding.
 - b) Transport for NSW effectively uses an appropriate process to prioritise projects.
 - c) Transport for NSW has incorporated lessons learnt from previous tranches.
 - d) The selection and prioritisation processes aligns with Transport for NSW's Disability Inclusion Action Plan 2018–2022.

Audit exclusions

The audit did not:

- examine the effectiveness of the first and second tranches of the Transport Access Program
- examine issues related to individual project management for sites funded for improvement as part of TAP, including individual project delivery and project governance
- question the merits of government policy objectives.

Audit approach

Our procedures included:

1. Interviewing key Transport for NSW staff
2. Examining:
 - Transport for NSW documentation, such as strategic business cases and plans
 - data on accessible public transport and patronage
 - relevant management reports for the subject areas relevant to the report.

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

We gratefully acknowledge the co-operation and assistance provided by officers of Transport for NSW and other agencies and non-government organisations we interviewed and who provided information to assist our work.

Audit cost

Including staff costs, travel and overheads, the estimated cost of the audit is \$220,000