

## 2.8.3 Amending a tabled report

### Introduction

This section provides policy and guidance for amending a tabled report. It aims to provide employees with clear guidance for instances when a tabled report can be modified online or when an erratum must be issued.

### Policies and guidance

#### Identification of an amendment to a tabled report

1. The requirement to amend a tabled report may arise:
  - from Audit Office of New South Wales (Audit Office) staff identifying an error
  - through the conduct of the quality monitoring program
  - from external stakeholders, such as an auditee identifying an error.
2. All notification of errors to a tabled report must be directed to the report owner, who will then investigate the errors and why they occurred.

#### Types of amendments

3. Where an error is identified within a tabled report, and an amendment is required, there are two options to consider. These include whether the tabled report can be modified online or an erratum must be issued.
4. The most appropriate option depends on the significance of the error, why it occurred and whether it impacts the meaning or conflicts with the report findings, recommendations or conclusion.
5. **The report owner, in consultation with the report sponsor and an Assistant Auditor-General (AAG) (if the report sponsor is not an AAG), will make an initial assessment of whether the error is minor or significant.**

#### Minor amendment

6. **In instances where a minor amendment is required, the report can be modified online without issuing an erratum.** Minor amendments may include:
  - minor typographical errors
  - formatting errors
  - minor amendments to words, figures and images that do not significantly change the meaning of the report findings, recommendation or conclusion. Such errors may include transposition errors or incorrect cross referencing that do not have follow on or consequential impacts to the findings, recommendation or conclusion.
7. **The report owner, in consultation with the report sponsor or an Assistant Auditor-General (AAG) (if the report sponsor is not an AAG), will recommend to the Deputy Auditor-General (DAG) to approve an online amendment to the report, using the Amendment template.**
8. **Once the DAG has approved the course of action for the minor error, the report owner will advise the Executive Manager Communications and Business Support (EMCBS) to make an online amendment to the report.**

## Significant amendment

9. **In instances where a significant amendment is required, an erratum must be issued and the report should be modified online after the erratum is issued.** Significant amendments include situations where:
  - updated or additional data is received by the Audit Office which impacts the meaning of, or conflicts with the report findings, recommendations or conclusion
  - the report content is disputed by the auditee(s), and they have evidence to support their dispute
  - there is insufficient audit evidence to support the report findings or recommendations.
10. **The report sponsor and an AAG (if the report sponsor is not an AAG), in consultation with the Director, Office of the Auditor-General and the DAG, will recommend to the Auditor-General to approve issuing an erratum, using the Amendment template.**

## Issuing an erratum

11. **Where it is necessary to issue an erratum, the erratum must:**
  - include a statement of all errors and their corrections
  - be published on the Audit Office external website
  - be issued to parliament (Clerks and Tabling office).
12. **After the erratum is issued, the EMCBS will distribute the erratum and publish the amendment to the online report.**

## Register of amendments

13. **All amendments to tabled reports will be recorded in the 'Register of amendments to tabled reports', to be maintained by the EMCBS.**

## Effective date

Issued October 2018 and effective October 2018.