

Our charge-out rates 2022-23 financial year

| Role | Nature of role | Hourly charge-out rate (\$ excluding GST) |
|-------------------------------------|--|--|
| Assistant Auditor-General | Involved in engagements where it is appropriate based on the nature of the entity. Involvement may include providing overall direction and quality review of the work performed. This role is referred to as the 'engagement reviewer'. Assistant Auditors-General also perform the 'engagement controller' role on certain engagements. | 541 |
| Director | The Director performs the 'engagement controller' role. They are responsible for planning, execution, second level review, reporting and senior auditee liaison throughout an engagement. | 423 |
| Audit Leader | The Audit Leader performs the 'engagement manager' role. They are responsible for day-to-day team management, first level review, drafting reports and general auditee liaison throughout an engagement. Audit Leaders are responsible for consulting with their Director as complex and contentious matters arise. | 278 |
| Senior Auditor | The Senior Auditor generally performs the 'engagement supervisor' role, though may perform the engagement manager role on certain lower risk engagements. Senior Auditors are responsible for performing the audit fieldwork of more complicated areas and supervising other staff. They are responsible for consulting with their Audit Leader and Director as complex and contentious matters arise. | 203 |
| Auditor 4 | Auditors 1 to 4 are responsible for performing audit fieldwork under direction. | 157 |
| Auditor 3 | <ul style="list-style-type: none"> An Auditor 4 will generally have 2–5 years audit experience and be nearing completion of (or recently obtained) their postgraduate qualification. An Auditor 4 may perform the engagement supervisor role on certain lower risk engagements. | 135 |
| Auditor 2 | <ul style="list-style-type: none"> An Auditor 3 will generally have 1–3 years audit experience. Most are recently tertiary qualified and studying for their postgraduate qualification. An Auditor 2 will generally have 0–2 years audit experience. Most are recently tertiary qualified and started studying for their postgraduate qualification. | 107 |
| Audit Administration Support | Audit Administration Support is responsible for preparing key audit reports/letters for issue. | 111 |