

Audit Office of NSW Heritage and Conservation Register

Pursuant to section 170 of the *Heritage Act 1977*

April 2021



1. About the Audit Office

The Audit Office of NSW (Audit Office) is a statutory authority, established under the *Public Finance and Audit Act 1983* (the PF&A Act), that conducts financial and performance audits for the Auditor-General.

The Audit Office conducts financial and performance audits of NSW Government agencies, universities and local councils, principally under the PF&A Act and the *Local Government Act 1993* (Local Government Act). These audits help parliament hold government accountable for its use of public resources.

Further information about the functions of the Audit Office is contained in the [Audit Office Information Guide](#) available on our website.

2. Our history

For almost 200 years, the Auditor-General for New South Wales has been assisting the parliament of New South Wales hold government accountable for its use of public resources. The Auditor-General does this by reporting directly to parliament on our audits of government financial reports and performance.

- **1824** | William Lithgow appointed Colonial Auditor-General, to compile and examine the colony's accounts and report on government departments to the Governor.
- **1855** | The UK Constitution Act 1855 formalised government in New South Wales, and the Auditor-General made a member of the government.
- **1870** | Powers and duties of the Auditor-General first set in legislation, in the *Audit Act 1870*.
- **1902** | *Audit Act 1902* prohibited the Auditor-General from being a member of the Executive Council or of parliament.
- **1929** | *Audit (Amendment) Act 1929* changed the tenure of office of the Auditor-General from life to ceasing at 65. Position of Assistant Auditor-General created.
- **1984** | *Public Finance and Audit Act 1983* established the Auditor-General's Office (6 January 1984).
- **1989** | Auditor-General's Office declared a statutory body, allowing it to be both more independent and more commercial.
- **1991** | The *Public Finance and Audit Act 1983* expanded the Auditor-General's role to include performance audits, limited tenure to seven years, and prevented acceptance of any other post in the NSW public service.
- **2001** | Auditor-General's role expanded to reporting on issues of waste, probity and financial judgement.
- **2004** | Auditor-General given power to employ staff directly and set wages and conditions.
- **2013** | Tenure of Auditor-General extended to eight years.
- **2016** | The *Local Government Act 1993* expanded the Auditor-General's mandate to include financial and performance auditing of local councils and council entities.

3. Summary

The Audit Office does not own, manage, or lease any heritage items listed on the State Heritage Register, or in an environmental planning instrument under the *Environmental Planning and Assessment Act 1979*. However, the Audit Office has identified several items (listed at point 4 below) that it considers to be of potential heritage significance. These are limited to moveable heritage objects stored at our office on Level 19, Darling Park Tower 2, 201 Sussex Street, Sydney.

4. Review

The Heritage and Conservation Register will be reviewed annually, or more frequently where required. The next review is due in March 2022.

5. Audit Office of NSW Heritage and Conservation Register

Item	Description	Historical notes	Location	Photos
Collection of Auditor-General's Reports to Parliament	<p>Hard copy leather-bound volumes dated from 1865 to 1940.</p> <p>Note: Each of these volumes also exists electronically. Digital copies of all volumes have been transferred to State Archives (satisfying our recordkeeping responsibilities) and the original hard copy volumes are stored at our office premises.</p>	<p>The Audit Office of NSW has been in operation since 1824 when William Lithgow was appointed Colonial Auditor-General. The earliest Auditor-General's Report which the Audit Office has in possession is dated 1865. The Audit Office is also in possession of every annual leather-bound volume from 1865 to date.</p>	<p>Display cabinet at Audit Office of NSW, Level 19, Tower 2, 201 Sussex Street, Sydney</p>	
Honour Roll – First World War	<p>Wooden honour roll with bronze plaque listing members of the Audit Office who served during the First World War</p>	<p>The honour roll recognises members of the Audit Office who served during the First World War. It also recognises those members who lost their lives whilst serving. The First World War honour roll was unveiled by the State Governor, His Excellency Sir Walter Edward Davidson KCMG on 8 September 1919.</p>	<p>On display at the Audit Office of NSW, Level 19, Tower 2, 201 Sussex Street, Sydney</p>	

Item	Description	Historical notes	Location	Photos
Honour Roll – Second World War	Wooden honour roll with bronze plaque listing members of the Audit Office who served during the Second World War	<p>The honour roll recognises members of the Audit Office who served during the Second World War. It also recognises those members who lost their lives whilst serving. The Second World War honour roll was unveiled by the Chairman of the Public Service Board, Mr Wallace Charles Wurth CMG on 24 October 1947.</p> <p>Note: See D2017155 for a record signed by the Assistant Auditor-General and dated 10 February 1947 which lists all officers of the department who enlisted with the forces.</p>	On display at the Audit Office of NSW, Level 19, Tower 2, 201 Sussex Street, Sydney	
Honour Roll – Vietnam War	Small wooden honour roll with black and bronze plaque acknowledging Richard Dunn's participation in the Vietnam Conflict	The Vietnam War honour roll was unveiled by the Premier of NSW, the Honourable Nicholas Frank Hugo Greiner AC on 28 November 1988.	On display at the Audit Office of NSW, Level 19, Tower 2, 201 Sussex Street, Sydney	
Auditor-General seals	Auditor-General Department seals (x3)	Auditor-General seals were applied by Auditor-Generals in most jurisdictions. A seal was traditionally used to emphasise the significance of the agreement being made/document being signed. It is considered evidence of the authenticity of a document under section 150 of the <i>Evidence Act 1998</i> - the presumption is that a document with the seal affixed is authentic, unless proven to the contrary. It provided a higher form of evidence. Dates used unknown.	First pictured seal located in display cabinet and remaining two in AG Artefacts box in Storage Room at Audit Office of NSW, Level 19, Tower 2, 201 Sussex Street, Sydney	

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Audit Office Recreation Club Trophy	Gold coloured trophy with inscription 'Presented to Champion Athlete of A.O.R.C by John Spence. ESQ'	The Audit Office Recreation Club has been active since 1907. This trophy was presented by John Spence, the 10 th Auditor-General (between 1928-1942).	Display cabinet at Audit Office of NSW, Level 19, Tower 2, 201 Sussex Street, Sydney
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Item	Description	Historical notes	Location	Photos
Audit Office Recreation Club Trophy	Gold coloured trophy with inscription 'Quoit Championship Cup presented by Cox & Co to State Audit Recreation Club'	The Audit Office Recreation Club has been active since 1907.	Display cabinet at Audit Office of NSW, Level 19, Tower 2, 201 Sussex Street, Sydney	
Audit Office Recreation Club Trophy	Silver coloured trophy with inscription 'Auditor-General's Department Recreation Club – Golf Open – The Ben Fuller Trophy' Trophy has names of winners inscribed at the bottom of the trophy. The inscriptions are dated between 1934 and 2008.	The Audit Office Recreation Club has been active since 1907. John Spence who was the 10 th Auditor-General is the first name inscribed on the trophy 1934-35).	Display cabinet at Audit Office of NSW, Level 19, Tower 2, 201 Sussex Street, Sydney	

Item	Description	Historical notes	Location	Photos
Audit Office Recreation Club Trophy	Bronze coloured trophy with inscription 'Audit Officer's Cricket Club – E. Allen Cup – Most outstanding cricketer'	The Audit Office Recreation Club has been active since 1907.	Display cabinet at Audit Office of NSW, Level 19, Tower 2, 201 Sussex Street, Sydney	