

Information Guide

June 2023



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1. Introduction

The Audit Office of New South Wales (the Audit Office) is committed to the object in the *Government Information (Public Access) Act 2009* (the GIPA Act) to maintain and advance a system of responsible and representative democratic government that is open, accountable, fair and effective by providing access to government information. To support this, the GIPA Act focuses on making government information more readily available to the public. This means the Audit Office must release information unless there is an overriding public interest against doing so.

This Information Guide (the Guide) outlines:

- the role and functions of the Audit Office
- the types of information we hold
- the ways in which we make our information publicly available and
- the ways that members of the public and other agencies can interact with us.

2. About the Audit Office

2.1 The role and functions

Our office is a statutory authority, established under the *Government Sector Audit Act 1983* (the GSA Act), that conducts audits for the Auditor-General. These audits help the Parliament of New South Wales (the Parliament) hold government accountable for its use of public resources.

We conduct financial and performance audits of NSW state government entities, NSW universities, and local government entities (local councils, county councils and joint organisations) in NSW (the Auditees), principally under the GSA Act and the *Local Government Act 1993* (LG Act).

2.1.1 Financial audits

Financial audits provide an objective and independent opinion on the financial statements of the NSW Government consolidated Whole-of-Government (Total State Sector Accounts), NSW government agencies, NSW universities and their controlled entities, and local councils in NSW. They identify whether these financial statements comply with accounting standards, relevant laws, regulations and government directions.

Financial audits are a key part of effective public sector governance and assess the adequacy of the financial reporting control frameworks of audited entities. The GSA Act also provides the mandate to report any waste and/or lack of probity or financial prudence in the management of public resources that we may identify during our audits.

Each year, our financial audits also examine a small number of specific focus areas across the entities we audit. We look across the sectors we audit to identify common themes, issues or areas for improvement.

As well as our statutory financial audits, we perform other assurance audits and reviews, including providing assurance over Commonwealth grants and payments to the NSW Government and local councils under Commonwealth legislation.

For NSW Government agencies, the results of each financial audit are reported to the head of the agency concerned, the responsible minister, the Treasurer, and the Parliament.

For NSW local councils, the results of each financial audit are reported to the local council concerned, the responsible minister, the Secretary for the Department of Planning, Industry and Environment, and the Parliament

For NSW universities and related entities, the results of each financial audit are reported to the head of the agency concerned, the responsible minister, the Treasurer, and the Parliament.

Cluster and sector-wide reports are also provided to Parliament.

2.1.2 Performance audits

Performance audits assess whether the activities of government entities are carried out effectively, economically, efficiently and in compliance with relevant laws. Our mandate to conduct these audits is provided under the GSA Act and the LG Act. The Auditor-General can also be requested by the Treasurer, a minister or both Houses of Parliament to perform an audit or audit-related services.

Under the *Government Advertising Act 2011*, we are also required to conduct a performance audit of at least one government advertising campaign each year.

The activities examined by a performance audit may include a government program, project or service, and can include all or part of an audited entity, or more than one entity. Further, the Auditor-General may include the activities of a non-public sector entity that has received public money or resources for a particular purpose. Performance audits may also consider issues that affect the whole state or local government sector.

For NSW government agencies, the results of each performance audit are reported to the head of the agency concerned, the responsible minister, the Treasurer, and the Parliament.

For local councils, the results of each performance audit are reported to the local council concerned, the responsible minister, the Secretary of the Department of Planning and Environment, and the Parliament.

Where the activities of a non-public sector entity have been included in a performance audit, the results of the performance audit will also be reported to the governing body of the non-government entity.

Audited entities have the opportunity to provide a formal response to each performance audit. This is included in the Auditor-General's Report to Parliament.

2.1.3 Annual work program

Our *Annual Work Program* (the Audit Program) provides a summary of upcoming audits to be conducted within the proposed time period and detailed information on the areas of focus based on each of the NSW Government clusters.

On occasion, the Auditor-General may add, remove or change the completion date of planned audits. This can be in response to changes to scope or other circumstances.

We invite feedback from all stakeholders on the Audit Program, the process we have adopted and our decisions. You can contact us via our [website](#) or directly by emailing mail@audit.nsw.gov.au. The Audit Program can be found on the Audit Office [website](#).

2.1.4 Request for audit

In addition to legislatively mandated audits, the Auditor-General may be asked to perform other audit or related service by Auditees, the Treasurer, ministers, the Secretary for the Department of Planning and Environment (with respect to local government) or both Houses of Parliament. The requests include:

- audits/reviews of special purpose financial statements
- performance audits/reviews
- compliance audits/reviews or
- acquittals of grant funding received by Auditees.

When requests are made under:

- section 27B(3) of the GSA Act, the Auditor-General is required to act on the request
- section 421E of the *LG Act*, the Auditor-General may act on the request.

Prior to making a request under section 27B(2) of the GSA Act, the Parliament, Treasurer or other minister must consult with the Auditor-General about the scope of the audit or audit-related service.

Engagements may be requested as a one-off arrangement, or as an annually recurring service.

We also receive requests and suggestions for audits from Members of the Parliament (MPs). Decisions to undertake audits based on these requests or suggestions are assessed in the context of the Auditor-General's current and future [Audit Program](#).

2.1.5 Serious and substantial waste of public money

The Audit Office has a specific power to examine allegations by public officials of serious and substantial waste of public money under Division 7 of the GSA Act and section 12 of the [Public Interest Disclosures Act 1994 \(the PID Act\)](#). The Auditor-General, subject to the provisions of the GSA Act, may deal with such reports by conducting an inspection, examination or audit into the matter or in such other manner as the Auditor-General considers appropriate.

The approach our office takes to dealing with such reports is to make enquiries as part of the financial audits. This means we do not conduct an investigation as such, but rather use the financial audit work to make additional enquiries on a matter that has been reported. Section 4.4 below sets out the process for making a public interest disclosure to our office.

2.2 Parliamentary committees

2.2.1 NSW Legislative Assembly Public Accounts Committee

The NSW Parliamentary [Public Accounts Committee](#) (the PAC) in the Lower House plays a key role in public sector accountability. Section 57 of the GSA Act lists the functions of the PAC which include:

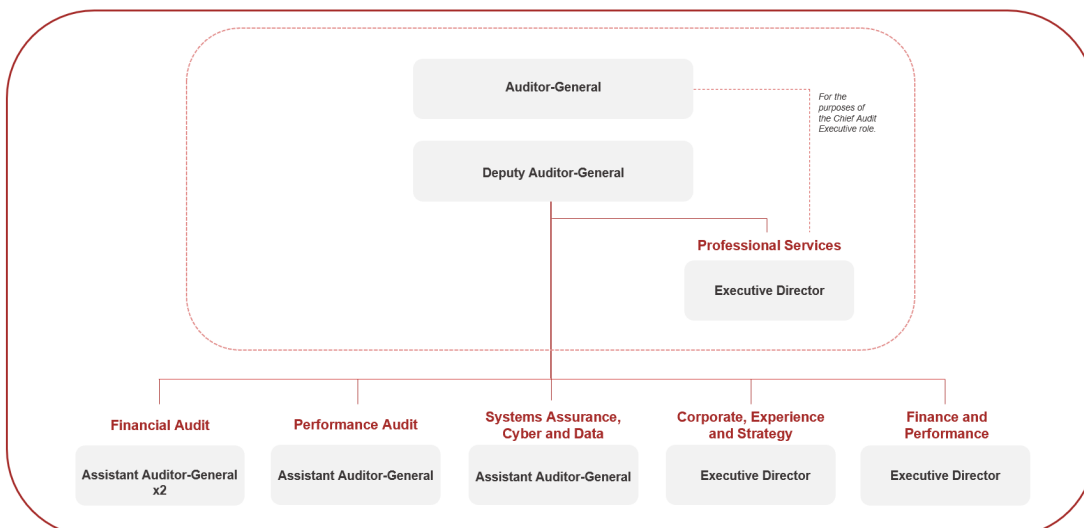
- examining the NSW Government’s use of resources and agencies’ financial operations
- looking at financial probity and regularity, and focusing on whether agency programs are achieving their aims
- examining each annual report and other reports of the Auditor-General and reporting to the Legislative Assembly about matters arising from the reports
- reviewing the Auditor-General's reports to ensure that agencies respond appropriately to the Auditor-General's recommendations
- reviewing the performance and operation of the Audit Office every four years.

2.2.2 NSW Legislative Council Public Accountability Committee

The NSW Parliamentary [Public Accountability Committee](#) in the Upper House enquires into and examines the public accountability, financial management, regulatory impact and service delivery of NSW Government departments, statutory bodies or corporations.

3. Organisational structure

A copy of the structure chart for our office is below.



Financial and performance audit branches conduct the financial and performance audits that help the Parliament hold government accountable for its use of public resources.

The NSW public sector is increasingly reliant on Information Technology to improve service delivery. **The Systems Assurance, Cyber and Data Branch** seeks to respond to the pervasive risks and opportunities associated with Information Technology, and the growing availability of large amounts of data. The creation of a new branch reflects the prominence of data and cyber within our Corporate Strategy and Annual Work Program, and the importance of our information systems assurance work. The outcome we seek is a sharper focus on Information Technology risks within the public sector, particularly cyber risks, being highlighted in our performance and financial audits. Our increasing use of data for more effective audits, aims to further enhance our audit reports.

The Corporate, Experience and Strategy Branch develops and implements strategies that support 'how we work'. It provides strategic direction and operational support to the organisation on culture, connectivity, wellbeing, modern working, innovation and stakeholder engagement. And delivers enabling services that engage and inform – including workforce and professional development, information technology, information management, operations management, strategic planning, change management and communication services. Fostering a high performing, connected and collaborative workforce, and modern work environment that directly supports our values and strategic objectives. The branch includes the following units:

- people and culture
- information technology
- operations and engagement
- strategy and innovation.

Finance & Performance Branch is responsible for the financial management practices of the organisation. This includes the budget process, monitoring and reporting of financial performance, and all external statutory and central agency financial reporting requirements. The branch is also responsible for maintaining the organisation's procurement framework, project management framework, commissioning model for financial audits, practice management and corporate performance and impact reporting frameworks.

Professional services branch provides technical accounting, audit and legal advice and support to the Auditor-General and supports audit quality across audit teams. It consists of two units – governance and quality.

3.1 Location

The Audit Office is located on Level 19, Darling Park Tower 2, 201 Sussex Street, Sydney NSW 2000.

3.2 Contact details

The Right to Information Officer (Director, Governance (Legal))
The Audit Office of New South Wales
Level 19, Darling Park Tower 2, 201 Sussex Street
SYDNEY NSW 2000

(t) 02 9275 7100

(e) governance@audit.nsw.gov.au

The [Information and Privacy Commission](#) can provide further help or advice about accessing government information.

4. How we engage with the public and other stakeholders

4.1 Input for our audits

We have a strong desire to engage effectively with external stakeholders to ensure delivery of high-quality audits that lead to improved public sector reporting and performance.

The Audit Office has a number of key stakeholders, including:

- the Parliament
- NSW state government entities
- NSW universities
- NSW local government entities
- NSW citizens.

The majority of our stakeholder engagement focuses on Auditees through the audit of their financial statements and reviews of their performance.

When developing the Audit Program, we directly consult with other stakeholders, including the Parliamentary Committees, cluster department secretaries and other integrity agencies.

The Audit Office welcomes audit topic suggestions from MPs and citizens.

Citizens are encouraged to contribute to the audit work by:

- suggesting a new topic for a performance audit
- contributing to an open performance audit
- reporting wastage of public resources and lack of probity or financial prudence in the management or application of public resources by an Auditee.

Section 4.5 below provides information on how to contact our office.

4.1.1 How do decision-making functions of the Audit Office affect members of the public?

Our office is a statutory authority, established under the GSA Act, that conducts audits for the Auditor-General. These audits help the Parliament hold government accountable for its use of public resources by providing transparency and assurance over the activities and financial reporting of the state government, local councils and the ten publicly funded universities in New South Wales. Our insights inform and challenge the agencies we audit to act with integrity and improve outcomes for citizens. Our work is guided by legislation, namely the GSA Act and the LG Act.

4.2 Parliamentarian and Auditee satisfaction with our services

Every year we commission independent surveys of MPs and Auditees to obtain their feedback, and results are published in our [annual reports](#). The information gathered contributes to measures of the Audit Office's performance and is used to track our performance over time. This information is also used to assist in decision-making, planning our services to align with the Auditees' needs and expectations, and developing corporate strategies and initiatives.

We also work with our Parliamentary oversight committee, the Legislative Assembly Public Accounts Committee, which follows up with Auditees on the Auditor-General's recommendations.

4.3 Feedback and complaints about the Audit Office and Auditees

Our office receives a diverse range of correspondence, complaints and feedback from members of the public and others through a variety of channels including the website, emails, letters, phone calls and social media. We have Memoranda of Understanding agreed with the NSW Ombudsman and with the Office of Local Government NSW for referring relevant complaints between our offices.

Members of the public (including Audit Office suppliers and stakeholders) are encouraged to:

- report dissatisfaction and complaints about our staff, products and services
- report suspected or actual cases of fraud and corruption, misconduct or unethical behaviour by Audit Office staff
- provide feedback on significant issues within Auditees that relate to the Auditor-General's mandate and functions
- report allegations of serious and substantial waste of public money by Auditees.

Section 4.5 below provides information on how to contact our office.

We are committed to responding to feedback and complaints within a reasonable timeframe; keeping the individual informed during the process; and conducting internal reviews by senior staff when appropriate. For more information, please refer to our [Complaints Management Policy](#).

All feedback and complaints will be dealt with confidentially and personal information will be managed in accordance with the Information Protection Principles in the [Privacy and Personal Information Protection Act 1998](#). For further information refer to our [Privacy Management Plan](#).

4.4 Public interest disclosures

Under section 52D of the GSA Act, the Auditor-General is authorised to receive public interest disclosures (PIDs) made by a public official about serious and substantial waste of public money by an Auditee as an entity or by their individual staff members. Public officials who report matters of serious and substantial waste to the Audit Office may be protected by the provisions of the PID Act. The PID Act protects public officials who make PIDs in good faith from reprisals for having made the PID.

In addition to the disclosure provisions in the PID Act, reports of wrongdoing can also be made under the [Corporations Act 2001 \(Cth\)](#). The scope of conduct that can be the subject of a protected disclosure under the federal legislation includes misconduct, an improper state of affairs or circumstances that is a breach of financial sector laws enforced by Australian Securities and Investment Commission (ASIC) or Australian Prudential Regulation Authority (APRA); breaches of any other law of the Commonwealth that is punishable by imprisonment of 12 months or more; or conduct that represents a danger to the public or the financial system.

4.5 How to provide input to an audit, give feedback, make a public interest disclosure or lodge a complaint

You can contact the Audit Office:

- online: via the [general enquiry form](#) or [complaints form](#)
- by email: governance@audit.nsw.gov.au
- by phone: 02 9275 7100
- by mail: addressed to Governance, Audit Office of New South Wales, GPO Box 12, SYDNEY NSW 2001.

5. Information the Audit Office holds

Our office holds a significant amount of government information. Government information is defined in the GIPA Act and means *'information contained in a record held by an agency'*. A record means *'any document or other source of information compiled, recorded or stored in written form, or by electronic process or in any other manner'*.

The majority of government information that we hold relates to our core financial and performance audit services. We also hold a small amount of information dealing with administrative matters.

Examples of the type of information we hold are:

- information gathered during the course of the audit process which can include data, financial information, accounts, policies, procedures, correspondence and more from the Auditee concerned
- records relating to personal information of Audit Office and/or Auditee staff
- policies
- publications
- minutes and reports – administrative, operational and financial
- contracts and associated documents
- internal working papers

- correspondence – with the Premier, ministers, MPs, heads and staff of Auditees, the public and other organisations.

5.1 Information that is NOT available

Under Schedule 2, section 2 of the GIPA Act, the information collected as part of the 'investigative, audit and reporting functions' of the Audit Office is classified as 'excluded information'. An access application cannot be made to an agency for access to excluded information (section 43 of the GIPA Act). When information is classified as 'excluded information' it is conclusively presumed there is an overriding public interest against disclosing that information.

In practice, this means we will not disclose to the public any information collected as part of our investigating, auditing or reporting functions, outside of what is published in the [Auditor-General's Reports to Parliament](#).

This exclusion is very important as, subject to some limited exceptions, our office is required by section 38 of the GSA Act and section 425 of the LG Act to keep all matters relating to our audits confidential.

If another agency receives a GIPA request for information relating to the Audit Office, the agency is required to consult with us (section 54 and schedule 1(6)(2) of the GIPA Act) to find out if we object to the release of the information. If the information requested is classed as excluded information, we may object to its release because of the obligations under the GSA Act.

Any application requesting access to excluded information is an 'invalid' application under the GIPA Act. All invalid applications will be refused.

The Right to Information Officer can clarify whether information sought may be classed as excluded information.

6. How to access our information

Under the GIPA Act, information that may be released is available to the public in four main ways:

- open access information
- proactive release of information
- informal release
- formal access applications.

6.1 Open access information

Under the GIPA Act, our office is required to make certain information, known as open access information available to the public on the website. This information includes:

- a copy of this Guide
- information about the Audit Office contained in any document tabled in Parliament – including the Auditor-General's Reports to Parliament and annual reports. The Auditor-General's Reports to Parliament and annual reports are also available on the OpenGov NSW website.
- current policy documents
- the disclosure log (a record containing details of government information released under the formal access provisions of the GIPA Act)
- the register of government contracts
- a record of the open access information (if any) that the Audit Office does not make publicly available.

The Audit Office holds information mainly in the following ways:

- records management systems
- website

- small number of physical files.

The publicly available government information can be accessed on the Audit Office website free of charge. Currently we do not have any open access information which is not publicly available. If our office makes decisions about open access information that may not be disclosed due to an overriding public interest, we will publish on our website a record outlining the information not released and the reasons behind the decision not to release the information.

If the information is not available on the website please contact the Right to Information Officer for assistance. Audit Office information is also available at [Data.NSW](https://www.data.nsw.gov.au).

6.2 Proactive release of information

In addition to the information our office is required to release, the GIPA Act authorises agencies to make government information available unless there is an overriding public interest against disclosure of the information.

Consistent with section 7 the GIPA Act, we maintain a program to regularly consider what information our office holds that is of public interest and should be made publicly available. We annually review and identify government information that is suitable for proactive release, which is then published on our website.

The process of conducting the review and making decisions is outlined in our [Proactive Release Program](#) published on the website. When making decisions about whether to release the information, we apply the public interest test. This means we identify the public interest considerations in favour of and against disclosure of the information, and release the information when the factors in favour of disclosure outweigh the factors in favour of non-disclosure.

The last proactive release review was completed in 2022, with the next review planned for completion in June 2023.

6.3 Make an informal request for information

We welcome requests for government information from the public. Requests should be addressed to the Right to Information Officer, and can be made using the following methods:

- by email: governance@audit.nsw.gov.au
- by mail: addressed to Right to Information Officer, Audit Office of New South Wales, GPO Box 12, SYDNEY NSW 2001.

Where possible, we will try to deal with requests for information informally, with no charge to applicants.

6.4 Formal access application

If the information you are seeking is not available on the website and is not otherwise routinely provided by our office, or by informal request, you may formally apply for access to the information.

There are a number of requirements for formal access applications. The application must:

- be submitted in writing to the Audit Office, preferably using the formal access application form available on the Audit Office website
- clearly indicate that it is an access application made under the GIPA Act
- be accompanied by a fee of \$30
- state the name of the applicant and a postal or email address as the address for correspondence
- include such information as is reasonably necessary to enable the government information applied for to be identified.

The Right to Information Officer can provide further assistance and guidance throughout the process.

The GIPA Act allows agencies to impose a charge for processing the application at a rate of \$30 per hour. In rare circumstances, depending on the information sought, additional charges may apply. Should this be likely, the Right to Information Officer will discuss this with the applicant as the matter progresses.

7. Review

This guide is reviewed at least every twelve months in the absence of any significant changes, or more frequently where required taking into account legislative or organisational changes, risk factors and consistency with other policies. The next review is due in June 2024.