

The Audit Office of New South Wales Information Guide

October 2021



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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 Government Sector Audit 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 Government Sector Audit Act and the *Local Government Act 1993* (Local Government Act).

The Auditor-General's mandate does not extend to auditing the not-for-profit or private sectors even where entities in these sectors receive NSW Government funding.

2.1.1 Financial audits

Financial audits provide an independent opinion on the financial statements of the Auditees. The opinions provide assurance about whether these financial statements comply with accounting standards, relevant laws, regulations and government directions. Financial statement audits also highlight opportunities where Auditees can improve their accounting and financial systems.

We provide a statutory audit report on each financial audit of NSW state government entities and NSW universities to the minister responsible for the agency, to the agency and the Treasurer each year.

Financial audits are also undertaken each year on the Consolidated State Financial Statements and the General Government Sector Financial Statements (a consolidation of all state government entities' accounts).

We provide opinions on the audits of NSW local government entities to the Secretary for the Department of Planning, Industry and Environment and the relevant local government entity. Each local government entity is also required to present the audited financial reports, together with the auditor's reports, to the public. Submissions can be made by the public to the local government entity on the reports.

The Auditor-General also provides [annual reports](#) on key observations and common findings from financial audits, and on local government sector-wide matters, to Parliament.

2.1.2 Performance audits

Performance audits provide information to Parliament and the public about how well government programs and services are delivered and the outcomes they are delivering for citizens. Ultimately, they

aim to improve public administration. Performance audits examine whether programs and services are delivered efficiently, effectively, economically and in accordance with the law. They may cover the whole of an Auditee's operations or one particular activity. Some audits consider a particular activity across a number of Auditees.

We report the results of these performance audits to the head of the Auditee involved, the responsible minister, the Treasurer and Parliament. Final draft reports are given to the Auditees and the Auditees' response is included in the report to Parliament. In the case of local government entities, the results of performance audits are reported to the Secretary for the Department of Planning, Industry and Environment, the local government entity concerned, the Minister for Local Government, as well as in the report to Parliament.

2.1.3 Annual work program

Our published [Annual Work Program](#) (the Audit Program) gives Parliament, the Auditees and the broader community an insight into future topics and the planned timing of our audits and reports. The Audit Program provides a summary of all audits to be conducted within the year ahead and the following two years, as well as detailed information on the areas of focus for each of the NSW Government clusters. On occasion, the Auditor-General may change the scope or completion date of planned audits. This can be in response to Auditee, stakeholder or public feedback, external changes or other circumstances. Additional topics can also be added to the Audit Program during the year.

We welcome feedback from all stakeholders on the Audit Program, the process adopted in formulating the Audit Program, and the decisions made. 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 any particular audit or audit related service by the Treasurer, ministers, councils, the Secretary for the Department of Planning, Industry 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 Government Sector Audit Act, the Auditor-General is required to act on the request
- section 421E of the Local Government Act, the Auditor-General may act on the request.

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](#).

We also provide certain assurance services over Commonwealth grants and payments to the NSW Government and Local Government under Commonwealth legislation.

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 Government Sector Audit Act and section 12 of the [Public Interest Disclosures Act 1994](#). The Auditor-General, subject to the provisions of the Government Sector Audit 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 Government Sector Audit Act lists the functions of the PAC which include:

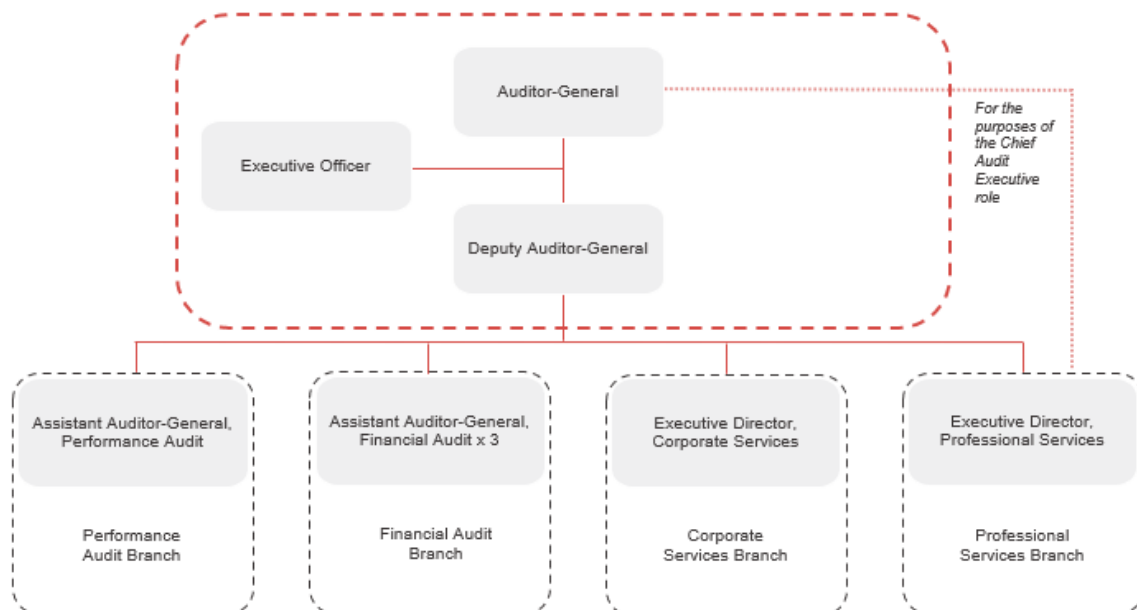
- examining the NSW Government’s use of resources and agencies’ financial operations
- looking at financial probity and regularity, and focusing on whether agency programs are achieving their aims
- reviewing the Auditor-General’s reports to ensure that agencies respond appropriately to the Auditor-General’s 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.



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 (Executive Manager, 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's main stakeholders are:

- Parliament of New South Wales
- 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.

Community consultation was strengthened in 2020 with the introduction of '[contribute to an open performance audit](#)' and '[suggest a new topic for a performance audit](#)' features on the Audit Office website.

Citizens are also encouraged to contribute to the audit work by 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.

4.2 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 range of diverse 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's Office and with the Office of Local Government for referring relevant complaints between our offices.

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

- provide feedback on our services and publications,
- 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 Government Sector Audit 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 [Public Interest Disclosures Act 1994](#) (PID Act). The PID Act protects public officials who make PIDs in good faith.

In addition to the disclosure provisions in the state 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 or an improper state of affairs or circumstances.

4.5 How to provide input to our audits, give feedback, make public interest disclosures 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, 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 Government Sector Audit Act and section 425 of the Local Government Act to keep all matters relating to its 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 Government Sector Audit 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.

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.

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. 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 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 Proactive Release 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 June 2021, with the next review planned for completion in March 2022.

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.

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 was reviewed internally and provided to the NSW Information and Privacy Commission in October 2021.

It 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 October 2022.