
Appendix six – About the audit

Audit objective

To determine how effective emergency response agencies are in addressing accepted recommendations from public inquiries.

Emergency response agencies were defined for the purpose of this audit as agencies that respond to, prepare for, and take a lead role in combatting natural hazards (floods, bushfires and storms). For this audit, those emergency response agencies are:

- Fire and Rescue NSW
- NSW National Parks and Wildlife Service (a division of Department of Planning, Industry and Environment)
- NSW Rural Fire Service
- NSW State Emergency Service
- Resilience NSW.

Audit criteria

We addressed the audit objective by assessing whether:

1. agencies have effective governance arrangements in place to respond to, monitor and implement accepted recommendations from public inquiries
2. agencies provide timely and accurate information on the implementation of inquiry recommendations to senior decision makers and the public.

Audit exclusions

The audit did not:

- question the merits of government policy objectives including the merits of whether the government endorsed the recommendations
- question the value or reasonableness of individual recommendations
- provide independent assurance that recommendations which match the intent of public inquiry recommendations have been adequately addressed with appropriate actions.

Audit approach

Our procedures included:

1. Interviewing:
 - agency project and governance officers
 - chairs of agency Audit and Risk Committees
 - agency records and information officers
 - relevant stakeholders.
2. Examining:
 - a) inquiry registers where these were maintained
 - b) documentation evidencing the implementation, monitoring and acquittal of public inquiry recommendations.

The audit approach was complemented by quality assurance processes within the Audit Office to ensure compliance with professional standards.

Audit methodology

Our performance audit methodology is designed to satisfy Australian Audit Standard ASAE 3500 Performance Engagements and other professional standards. The standards require the audit team to comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance and draw a conclusion on the audit objective. Our processes have also been designed to comply with requirements specified in the *Public Finance and Audit Act 1983* and the *Local Government Act 1993*.

Acknowledgements

We gratefully acknowledge the co-operation and assistance provided by staff at the Department of Planning, Industry and Environment, Fire and Rescue NSW, Resilience NSW, NSW Rural Fire Service and the NSW State Emergency Service.

Audit cost

The audit cost is approximately \$273,000 including travel and expenses.