

2.8.3 Amending a tabled report

Introduction

This section provides policy and guidance for amending a tabled report. It aims to provide staff with clear guidance for instances when a tabled report can be modified online or when an erratum¹ or corrigendum² must be issued.

Policies and guidance

Identification of an amendment to a tabled report

1. The requirement to amend a tabled report may arise:
 - from an Audit Office of New South Wales (Audit Office) member of staff or consultant identifying an error or issue with the report
 - through the conduct of the quality monitoring program
 - from external stakeholders, such as an auditee identifying an error/issue.
2. **All notification of errors/issues to a tabled report must be directed to the report owner, who will then investigate the errors and why they occurred** (also refer to paragraph nine).

Types of amendments

3. Where an error/issue is identified within a tabled report, and an amendment is required, there are two options to consider:
 - whether the tabled report can be modified online
 - if an erratum or corrigendum must be issued.
4. The most appropriate option depends on the significance of the error/issue, why it occurred and whether it impacts the meaning or conflicts with the report findings, recommendations, or conclusion.
5. **The report owner, in consultation with the report sponsor and an Assistant Auditor-General (AA-G) (if the report sponsor is not an AA-G), will make an initial assessment of whether the error/issue is minor or significant.**

Minor amendment

6. **For instances where a minor amendment is required, the report can be modified online without issuing an erratum in line with the Website Governance Framework.** Minor amendments may include:
 - minor typographical errors
 - formatting, layout, or presentation issues
 - minor amendments to words, figures and images to the extent they do not significantly change the meaning of the report findings, recommendation, or conclusion. Such errors may include transposition errors or incorrect cross referencing that do not have follow on or consequential impacts to the findings, recommendation, or conclusion.

¹ An erratum is usually issued because an error arose as a result of the publishing process

² A corrigendum is usually issued because there was an error contained within the report (information/data/analysis etc)

7. **The report owner, in consultation with the report sponsor or an AA-G (if the report sponsor is not an AA-G), will recommend to the Deputy Auditor-General (DA-G) to approve an online amendment to the report.**
8. **Once the DA-G has approved the course of action for the minor amendment, the report owner will advise the Executive Manager, Communications and Business Support (EMCBS) to make an online amendment to the report.**

Significant amendment

9. **In instances where a significant amendment is required, an erratum or corrigendum must be issued and the report should be modified online after the erratum or corrigendum is issued.** Significant amendments include situations where:
 - updated or additional data is received by the Audit Office which impacts the meaning of, or conflicts with the report findings, recommendations, or conclusion
 - the report content is disputed by the auditee(s), and they have evidence to support their dispute
 - the report content identified through the conduct of the quality monitoring program conflicts with the audit evidence, thereby impacting the report findings or recommendations
 - there has been a significant error in publishing, for example a missing page.
10. **Where it is identified that a corrigendum is required, the report team must assess and document the nature of the error and determine whether it was an isolated incident, including the audit team's rationale and judgement in arriving at the decision.** The report team should also document in the report file:
 - how the error was identified
 - the key discussions held within the Office
 - approval of the amended text to correct the error.
11. **The report sponsor and an AA-G (if the report sponsor is not an AA-G), in consultation with the Executive Director, Professional Services and the DA-G, will recommend to the Auditor-General to approve issuing an erratum.**

Issuing an erratum or corrigendum

12. **Where it is necessary to issue an erratum or corrigendum, the erratum or corrigendum must:**
 - **include a statement of all errors and their corrections**
 - **be published on the Audit Office external website**
 - **be issued to Parliament (via the Clerks).**
13. **After the erratum or corrigendum is issued, the EMCBS will distribute the erratum or corrigendum and publish the amendment to the online report.**

Register of amendments

14. **All amendments to tabled reports will be recorded in the 'Register of amendments to tabled reports', to be maintained by the EMCBS.**

Effective date

Issued July 2021 and effective July 2021.