
Appendix 2 – About the audit

Audit objective

This audit assessed whether Corrective Services NSW, Fire and Rescue NSW and NSW Ambulance are effectively and efficiently managing unplanned leave and overtime.

Audit criteria

It assessed this objective with the following lines of inquiry and audit criteria.

- Do agencies have clearly defined operating policies, procedures and accountability mechanisms for managing unplanned leave and overtime?
 - Agencies have clear operating policies and procedures, roles and responsibilities that support effective management of unplanned leave and overtime.
 - Relevant staff or business teams are equipped with the tools, training and support they need to manage unplanned leave and overtime effectively.
- Do agencies collect, analyse and report accurate and timely data on unplanned leave and overtime to inform decision-making?
 - Agencies maintain accurate, complete and timely data on unplanned leave and overtime, accessible to operational managers.
 - Agencies regularly report comprehensive information on unplanned leave and overtime to senior management.
- Have agencies implemented effective workforce planning, work design strategies and initiatives to reduce unplanned leave and overtime?
 - Workforce planning, work design and rostering practices are designed to minimise reliance on overtime and mitigate risks to employees.
 - Initiatives to reduce unplanned leave and overtime are targeted, evidence-informed and result in measurable improvements.

Audit scope and focus

This audit focused on the:

- clarity and adequacy of operating policies, procedures, and accountability mechanisms for managing unplanned leave and overtime
- quality, timeliness, and accessibility of data collected and reported on unplanned leave and overtime
- effectiveness of workforce planning, work design and rostering practices in minimising reliance on overtime
- design and implementation of initiatives aimed at reducing unplanned leave and overtime, including how these are informed by evidence and evaluated for impact.

Audit exclusions

The audit did not assess the merits of government policy objectives or conduct a detailed investigation into management of staff wellbeing, fatigue or workers compensation, although these are referenced where relevant to audit findings.

Audit approach

Our procedures included:

- interviewing key staff from each agency
- walkthroughs of key systems and information used in managing leave and overtime
- site visits to correctional centres and regional operations offices
- examining agency policies and procedures, reporting and strategies
- analysing data on unplanned leave and overtime.

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 Auditing 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 *Government Sector Audit Act 1983* and the *Local Government Act 1993*.

Acknowledgements

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Audit cost

The estimated cost of this audit is \$520,000.