
Appendix 5 – About the audit

Audit objective and criteria

This audit assessed whether the NSW Police Force has efficiently and effectively planned and sourced key components to upgrade technology systems that support core policing functions.

To address the audit objective, the following lines of inquiry and criteria were examined.

1. Did the NSW Police Force effectively plan for upgrades to technology to support core policing functions?
 - a) Planning processes were timely, informed by operational needs, and supported by robust business cases.
 - b) The NSW Police Force effectively managed changes in project budget, scope and timeframes, including responding to changes to technology.
 - c) The NSW Police Force considered the impact of legacy systems on the operational effectiveness of core policing functions.
2. Was the procurement of core policing technology systems transparent, competitive and compliant with NSW Government policies and procedures?
 - a) Procurement processes complied with NSW Government guidelines.
 - b) The NSW Police Force identified and managed conflicts of interest.
 - c) The NSW Police Force ensured that core policing technology contracts demonstrated value for money.
3. Did the NSW Police Force establish and maintain effective governance of core policing technology upgrades?
 - a) The NSW Police Force governance arrangements for core policing technology upgrades effectively supported the program.
 - b) The NSW Police Force effectively identified and responded to program risks and learnt lessons from previous attempts.
 - c) The NSW Police Force engaged staff and contractors with the required skills and experience to manage the project.

Audit scope, focus and exclusions

The scope and focus of the audit cover the following organisational activities:

- planning for technology upgrades, including project budgets, scope and timeframes
- procurement processes, such as short-listing, evaluation, due diligence and contract management
- project and program management arrangements
- governance structures and decision-making processes
- the impact of continued reliance on legacy systems on operational effectiveness.

The audit concentrated on activities from 2018 to December 2025, covering the integrated police operating system (IPOS) contract period and subsequent program activity.

The audit did not examine the ongoing management of business-as-usual information and communications technology (ICT) systems or question the merits of government policy objectives.

Audit approach

Our procedures included:

1. interviews with NSW Police Force staff responsible for ICT planning, project management, finance, procurement and operational use of core policing technology
2. observation of ICT systems used by operational staff
3. document review, including ICT strategies, requirements gathering, procurement records, contracts, project and program management materials, and governance documents such as decision logs and risk registers
4. review of business cases and gateway reviews
5. data analysis on project costs and expected benefits
6. consultation with relevant stakeholders.

The audit approach was complemented by quality assurance processes within the Audit Office of New South Wales 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

The Audit Office gratefully acknowledges the cooperation of and assistance provided by staff at the NSW Police Force.

Audit cost

The estimated cost of the audit, including staff costs and overheads, is approximately \$352,000.