
Appendix eight – About the audit

Audit objective

This audit assessed the efficiency and effectiveness of ambulance services in regional New South Wales.

Audit criteria

We addressed the audit objective through the following lines of inquiry:

1. Does NSW Health work effectively and efficiently to deliver ambulance services in regional and rural New South Wales?
2. Is NSW Health effectively and efficiently resourcing ambulance services in regional New South Wales?
3. Is the effectiveness of ambulance services in regional and rural New South Wales increasing over time?

Audit scope and focus

To assess the lines of inquiry, the audit considered the following:

1. Does NSW Health work effectively and efficiently to deliver ambulance services in regional and rural New South Wales?
 - a) NSW Health entities have clearly defined roles for the provision of ambulance services in regional and rural areas.
 - b) As part of delivering ambulance services, NSW Health entities use service models which consider the context of patient needs in rural and regional New South Wales.
 - c) NSW Ambulance develops and uses alternate referral pathways to effectively manage demand for ambulance services in rural and regional areas.
 - d) NSW Health entities manage the use of patient transport services as part of a coordinated effort to reduce impact on high priority ambulance services.
2. Is NSW Health effectively and efficiently resourcing ambulance services in regional New South Wales?
 - a) NSW Health undertakes whole-of-system planning, which informs NSW Ambulance's planning activities.
 - b) NSW Ambulance undertakes holistic service planning, which sits within NSW Health's framework of integrated planning for health services in New South Wales.
 - c) NSW Ambulance's workforce planning adequately considers demand, workload, coverage, and capability requirements.
 - d) NSW Ambulance uses an evidence-based approach to allocate personnel and other resources (i.e., ambulances and ambulance stations).
3. Is the effectiveness of ambulance services in regional and rural New South Wales increasing over time?
 - a) NSW Health entities have effective measures to understand performance.
 - b) NSW Health entities can demonstrate improvement activities which directly relate to ambulance service performance in regional and rural areas.
 - c) NSW Health entities share information to identify opportunities for improvement and mitigate risks to ambulance service delivery in regional areas.

Audit exclusions

The audit did not seek to:

- specifically assess the efficiency and/or effectiveness of services defined in Sections 3.1.2 (trauma services, specifically aeromedical and retrieval services) and 3.1.4 (emergency management services and multi-agency operations) of the Service Agreement between the Secretary of NSW Health and NSW Ambulance (though the audit may consider how these services are planned for at a whole-of-system level, or comment on how those services relate to other services provided by NSW Ambulance).
- examine “effectiveness” as it relates to an assessment of the effectiveness of clinical activities or scopes of clinical practice.
- question the merits of government policy objectives.

Audit approach

Our procedures included:

1. Interviewing staff at the audited agencies (NSW Ministry of Health, NSW Ambulance, Murrumbidgee Local Health District, Southern NSW Local Health District, eHealth NSW and HealthShare NSW) with key roles and responsibilities for the provision and oversight of ambulance services in New South Wales.
2. Reviewing documents including:
 - a) NSW Health entity service agreements, service models and service plans
 - b) documentation related to workforce planning
 - c) documentation related to alternate referral pathways
 - d) documentation related to patient transport services
 - e) documentation related to risk management
 - f) resource allocation models and underlying data, analysis, and rationale
 - g) documentation related to ambulance service provision performance management, monitoring and reporting
 - h) documentation related to collaborative work across NSW Health entities to facilitate delivery of ambulance services
 - i) collaborative working models for integrated service delivery of ambulance services in New South Wales.
3. Examining and analysing data relating to the provision of ambulance services, including:
 - a) relevant Bureau of Health Information ambulance performance data
 - b) relevant NSW Health ambulance performance data
 - c) relevant NSW Ambulance performance data
 - d) relevant Local Health District ambulance performance data
 - e) patient experience data
 - f) workforce planning data
 - g) service planning data.

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

We gratefully acknowledge the cooperation and assistance provided by the NSW Ministry of Health, NSW Ambulance, Murrumbidgee Local Health District, Southern NSW Local Health District, HealthShare NSW, and eHealth NSW.

Audit cost

The estimated cost of the audit, including staff costs and overheads is approximately \$640,000.