
Appendix three – About the audit

Audit objective

This audit assessed whether the Policing for Tomorrow fund is effectively managed to improve policing in New South Wales.

Audit criteria

We addressed the audit objective by addressing the following criteria:

1. The NSW Police Force efficiency and effectively identified, acquired, implemented and maintained technology resourced by the fund.
 - a) Technology funded under Policing for Tomorrow was supported by evidence, consultation, risk assessments and implementation plans.
 - b) NSW Police Force met relevant standards and guidelines for procurement, including contract management.
 - c) NSW Police Force has effectively maintained and supported technology under the fund.
2. The NSW Police Force established effective governance arrangements for administering the fund, and for monitoring expected benefits and unintended consequences.
 - a) NSW Police Force has governance arrangements that support effective administration of Policing for Tomorrow.
 - b) NSW Police Force has governance arrangements that support effective implementation, monitoring and review of technology implemented under the fund.
 - c) NSW Police Force evaluations meet NSW program evaluation guidelines.
 - d) NSW Police Force has identified and managed unintended consequences.
3. The technology implemented under the fund improved the efficiency¹ and effectiveness¹ of policing in NSW.
 - a) NSW Police Force is ensuring that technology under the fund has improved policing efficiency.
 - b) NSW Police Force is ensuring that technology implemented under the fund has improved policing effectiveness.

Audit exclusions

The audit did not consider:

- effectiveness of additional NSW Police Force officer numbers
- NSW Police Force capital expenditure other than Policing for Tomorrow funded projects
- effects on other parts of the criminal justice system
- the merits of government policy objectives.

¹ Measures of efficiency and effectiveness were assessed using NSW Police Force developed indicators.

Audit approach

Our procedures included:

1. Interviewing:
 - key corporate services personnel including:
 - Deputy Commissioner Corporate Services
 - Strategic Finance
 - Digital Technology and Innovation
 - Policing for Tomorrow project sponsors
 - specialist commands:
 - Professional Standards Command
 - Traffic and Highway Patrol Command
 - Public Order and Riot Squad
 - wide range of stakeholders including:
 - Aboriginal Legal Service
 - Law Enforcement Conduct Commission
 - Redfern Legal Centre
 - Treasury.
2. Visiting seven police stations in the following Police Area Command (PAC) or Police District (PD) and discussing Policing for Tomorrow technology with front-line police officers:
 - Bankstown PAC
 - Blacktown PAC
 - Coffs-Clarence PD
 - Eastern Beaches PAC
 - New England PD
 - Sydney City PAC.
3. Examining:
 - a) decision-making documents
 - b) NSW Police Force policy and standard operating procedures
 - c) project documentation.

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*.

Audit cost

The total cost of the audit is approximately \$401,000.