
Appendix three – About the audit

Audit objective

This audit assessed whether the selected government advertising campaigns were carried out effectively, economically and efficiently and in compliance with the *Government Advertising Act 2011*, the regulations, other laws and the Government Advertising Guidelines.

Audit criteria

We addressed the audit objective with the following audit criteria:

1. Were the selected government advertising campaigns carried out effectively, economically and efficiently?
 - a) Campaign documentation is complete.
 - b) The agencies complied with the *Government Advertising Act 2011* and relevant policies, requirements and guidelines in creating their documentation.
 - c) The campaign objectives are reasonable and measurable.
 - d) The advertisement meets the campaign need and delivers on its objectives.
 - e) The agencies' analysis demonstrates that the campaign is effectively targeted to meet the needs of its audience.
 - f) The agencies' analysis demonstrates that the campaign represents value for money.
 - g) The agencies deliver campaigns within the planned timeframe, with the anticipated amount of resources and within approved budget.
2. Did the selected advertising campaigns comply with the *Government Advertising Act 2011*, the regulations, other laws and the Government Advertising Guidelines?
 - a) The campaign is compliant with the *Government Advertising Act 2011*, the Government Advertising Regulation 2018, the NSW Government Advertising Guidelines and the NSW Government Advertising Handbook.
 - b) The campaign is compliant with any other relevant laws, regulations and requirements.

Audit scope and focus

This audit examined the Service NSW 'Cost of Living' (phases 2 and 3) advertising campaign conducted in 2018–19 and the 'How FireProof Is Your Plan?' advertising campaign conducted in 2019–20.

Audit exclusions

The audit did not:

- examine government advertising framework issues unless directly relevant to in-scope campaigns (peer reviews, cost benefit analysis, post campaign evaluations)
- examine the use of social media by agencies outside of paid social media spend for selected campaigns
- question the merits of government policy objectives.

Audit approach

Our procedures included:

1. Interviewing:
 - select staff from Service NSW, Department of Customer Service and NSW Rural Fire Service involved in campaign development and approval to discuss government advertising procedures and assess agency views on the effectiveness, efficiency and economy of the campaign
 - Department of Customer Service staff to discuss their observations of the selected campaigns, role in the campaign approval process, and understanding of the application of the Government Advertising Act and Guidelines.
2. Examining:
 - a) campaign materials and documentation
 - b) documents evidencing internal controls/processes designed to ensure compliance with the Government Advertising Act, Regulations and Guidelines
 - c) DCS or cabinet approval of campaign budget (for campaigns approved in 2019–20)
 - d) documentation regarding targeting of intended audience, including any research, analysis or testing of message and medium (including targeting CALD and Aboriginal audiences)
 - e) peer review reports
 - f) compliance certificates
 - g) cost-benefit analysis
 - h) post-campaign evaluations.
3. Analysing data:
 - a) evidence of monitoring and evaluation regarding quality of advertising and public awareness of subject matter
 - b) campaign expenditure.

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*.

Acknowledgements

We gratefully acknowledge the co-operation and assistance provided by the Department of Customer Service, Service NSW and NSW Rural Fire Service.

Audit cost

The estimated cost of this audit including overheads is \$145,000.