

---

# Appendix three – About the audit

## Audit objective

This audit assessed whether the TAFE NSW Annual Program campaign was carried out effectively, economically, and efficiently and in compliance with the *Government Advertising Act 2011*, the Regulation, other laws and the Government Advertising Guidelines.

## Audit criteria

We addressed the audit objective by examining the following criteria:

1. Was the selected government advertising campaign carried out effectively, economically, and efficiently?
  - The campaign had measurable and attributable targets aligned to its objectives.
  - The campaign achieved its targets, which was verified through post-campaign evaluation.
  - The agency achieved efficient expenditure on media placement.
  - The campaign was efficiently targeted to its intended audience.
  - The agency ensured value for money through its procurement.
2. Did the selected advertising campaign comply with the *Government Advertising Act 2011*, the Regulation, other laws and the Government Advertising Guidelines?
  - The campaign complied with the Act, the *Government Advertising Regulation 2018*, and the NSW Government Advertising Guidelines.
  - The campaign complied with other relevant laws, regulations and requirements, including:
    - Cost-Benefit Framework for Government Advertising and Information Campaigns
    - NSW Government Brand Guidelines
    - NSW Government evaluation framework for advertising and communications.

## Audit scope and focus

The scope was limited to the TAFE NSW Annual Program campaign delivered in 2021–22. TAFE NSW was the primary auditee, with the TAFE NSW Annual Program campaign the focus of this audit. The Department of Customer Service (DCS) was also included as an auditee due to the Department's responsibility for overseeing government advertising, including running the peer review process.

## Audit exclusions

The audit did not:

- examine other government advertising campaigns
- examine other advertising functions at TAFE NSW
- examine other TAFE NSW initiatives or policies
- question the merits of Government policy objectives.

## Audit approach

Our procedures included:

1. interviewing senior staff responsible for:
  - the overall process of designing and delivering the campaign
  - managing creative content
  - managing media companies and media placement.
  - assessing campaign results.
2. examining available documentation such as relevant strategies, peer review documents, compliance certificates and approval documentation, campaign budget data, media placement information, and samples of campaign material.

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

## Acknowledgements

We gratefully acknowledge the cooperation and assistance provided by TAFE NSW and the Department of Customer Service.

In particular, we wish to thank our liaison officers, and the staff from TAFE NSW and the Department of Customer Service who participated in audit interviews and provided materials relevant to the audit.

## Audit cost

Including staff costs and overheads, the estimated cost of the audit is \$160,000.