

---

# Appendix three – About the audit

## Audit objective

This audit assessed the effectiveness of Transport for NSW's delivery of Towards Zero in regional areas.

## Audit criteria

We addressed the audit objective by assessing the following criteria:

1. TfNSW is effectively reducing the number of fatalities and serious injuries on regional roads.
2. TfNSW has an effective framework, including governance arrangements, for designing and refreshing the Strategy and Action Plan.
3. TfNSW effectively makes use of whole-of-government and other relevant sources of data to support decision making, and to evaluate progress and outcomes.
4. TfNSW effectively manages accountabilities, including roles and responsibilities, with respect to road safety outcomes and the use of data.

## Audit scope and focus

This audit focused on how TfNSW is managing and monitoring road safety in regional areas and how it is using data to inform decision-making and program evaluation.

In assessing the criteria, we checked the following aspects:

1. Analysis of data from April 2018 to April 2023 (five years' data) to pre-date COVID and spanning both the NSW Road Safety Strategy 2012–2021 and NSW Road Safety Action Plan 2022–2026.
2. Processes to collect, validate, assess, evaluate, analyse and/or monitor road safety on regional state roads.
3. Regional areas defined as defined by the TfNSW Centre for Road Safety and TfNSW Regional and Outer Metropolitan operating division.
4. Fatalities and serious injuries as defined by the TfNSW Centre for Road Safety.

## Audit exclusions

The audit will not seek to:

- examine regional road asset maintenance, which will be the subject of another audit
- examine roads within metropolitan areas as defined by the TfNSW Centre for Road Safety
- examine accidents where moderate or minor injuries occurred as defined by the Centre for Road Safety (TfNSW)
- question the merits of Government policy objectives.

However, we may comment on these issues where they affect our findings or to provide context.

If warranted, we may change the audit objective, scope or criteria during the course of the audit. If we feel this is necessary, we shall discuss any planned changes and the reasons for them with the entity before finalising.

## Audit approach

Our procedures included:

1. Interviewing:
  - relevant Transport for NSW staff
  - stakeholders, industry reference groups and other representatives from:
    - the NSW Police Force
    - Local Government NSW
    - local councils in regional areas
    - Independent Commission Against Corruption
    - NSW Health
    - Infrastructure NSW
    - NSW Treasury
    - NRMA
    - relevant research and academic bodies
    - NSW Data and Analytics Centre within the Department of Customer Service cluster
    - Bureau of Transport Research Economics (BITRE), in the Australian Government.
2. Examining:
  - a) legislation, government policies, directions and regulations relating to TfNSW's role in managing, monitoring and improving regional road safety
  - b) TfNSW strategies, plans, policies, reports, and procedures for managing, monitoring and improving regional road safety
  - c) any relevant data pertaining to the management and improvement of regional road safety
  - d) internal audits or reports produced by other bodies/agencies on relevant topics
  - e) documentation from other stakeholders obtained throughout the audit such as research and studies, statistical data and analysis
  - f) submissions that were provided to recent NSW parliamentary inquiries.
3. Analysing relevant data pertaining to the:
  - a) performance of regional road safety initiatives
  - b) different types of vehicle accidents in regional areas
  - c) different types of injuries sustained in accidents in regional areas.

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 Transport for NSW. We would particularly like to thank our liaison officers and staff who participated in interviews and provided evidence for the audit.

We also wish to thank staff from local government who participated in interviews and provided material relevant to the audit. We would also like to thank other stakeholders, such as the NSW Police Force, that spoke to us and provided material during the audit.

## **Audit cost**

The estimated cost of this audit including disbursements is \$635,000.