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# Appendix three – About the audit

## Audit objective

This audit assessed whether Transport for NSW's Don't Trust Your Tired Self (DTYTS) and Saving Lives on Country Roads (SLCR) campaigns were 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. Were the selected government advertising campaigns carried out effectively, economically, and efficiently?
  - a) The campaigns had measurable and attributable targets aligned to their objectives.
  - b) The campaigns are systematically evaluated for continuous improvement.
  - c) The campaigns were effectively targeted to their intended audience.
  - d) The agency ensured value for money through procurement and its expenditure on media placement.
  - e) The campaigns were effectively supported by relevant alternative materials (e.g., websites, applications) where appropriate.
  
2. Did the selected advertising campaigns comply with the *Government Advertising Act 2011*, the Regulation, other laws, and the Government Advertising Guidelines?
  - a) The campaigns complied with relevant laws, regulations, and requirements, including:
    - i) *Government Advertising Act 2011*
    - ii) *Government Advertising Regulation 2018*
    - iii) NSW Government Advertising Guidelines
    - iv) Cost-Benefit Framework for Government Advertising and Information Campaigns
    - v) NSW Government Brand Guidelines
    - vi) NSW Government evaluation framework for advertising and communications.

## Audit scope and focus

This audit originally intended to examine two Transport for NSW campaigns delivered in 2022–23. The selected campaigns were DTYTS and SLCR. However, in early 2024, TfNSW advised the audit team that the SLCR campaign did not run in its entirety in the -2022–23 financial year. Instead, the SLCR branding was used for the regional element of the state-wide drink driving campaign. As a result, this audit could only fully evaluate the DTYTS campaign. The audit also briefly examined the reasons for the cancellation of the SLCR campaign.

## Audit exclusions

The audit did not:

- examine other government advertising campaigns
- examine other advertising functions at TfNSW
- examine other TfNSW initiatives or policies
- question the merits of government policy objectives
- re-evaluate whether the campaigns represented value for money but did consider whether Transport for NSW undertook these evaluations
- review the broader use of Transport for NSW's social media outside paid social media content relevant to the campaigns audited, noting that unpaid social media is not considered government advertising for the purposes of the Act.

## Audit approach

Our procedures included:

1. Interviewing:
  - senior staff responsible for campaign management and planning
  - senior staff responsible for marketing
  - senior staff responsible for procurement
  - senior staff responsible for compliance with relevant government advertising laws, regulations, and requirements
  - staff responsible for cost-benefit analyses
  - other relevant stakeholders.
2. Examining:
  - all relevant laws, regulations, and requirements
  - campaign planning material
  - campaign creative materials
  - relevant campaign supporting materials
  - campaign peer review documentation
  - campaign procurement records
  - campaign targets and research to determine those targets
  - campaign evaluations (including evaluations of previous years' campaigns)
  - business cases for the addition of alternative campaign materials, and evaluations of their ongoing use
  - relevant cost-benefit analyses
  - media booking information and research
  - procurement documents relevant to campaign
  - compliance certificates.
3. Analysing data, including data used to determine whether the campaigns achieved their targets.

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 Transport for NSW and the Department of Customer Service.

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

## **Audit cost**

The estimated cost of this audit including disbursements is \$230,000.