

6. Appendix two – About this report

Report objective

The objective this report is to highlight themes and generate insights about effective regulation from selected performance audit and special audit reports of government agencies in New South Wales between 2018 and 2024. It aims to assist the public sector to learn from and respond to challenges faced by different parts of government when working to enhance its regulatory effectiveness. This report also aims to inform our future audit program by identifying key areas of risk.

Analysis approach

The 19 audits in this report (see [Appendix one](#)) were selected for inclusion in this report to cover a diverse range of regulatory topics and frameworks, from central agencies' oversight of public sector compliance with regulatory policies, to the regulation of third party activities by specialist regulatory agencies.

Thematic analyses including frequency counts were undertaken on the detailed findings and recommendations of the in-scope audits. NSW Government guidance regulation and literature on regulatory good practice was referred to for context and assurance. Themes were then synthesised into the following four broad categories:

- governance, accountability and oversight
- data and information management
- procedures and decision-making
- support and guidance.

Themes were also collated against the Audit Office's approach to assessing the integrity of systems in terms of providing for 'good governance' and 'good advice'.

Report cost

The cost of this report was approximately \$80,000 including staff costs and overheads.