
Appendix two – About the audit

Audit objective

This audit assessed whether TAFE NSW effectively managed the One TAFE NSW modernisation program to deliver on the government's vision for TAFE NSW.

Audit criteria

We addressed the audit objective by examining whether:

1. Delivery of the modernisation program was planned well.
2. The modernisation program was driven by sound governance arrangements.
3. TAFE NSW is making progress against the intended outcomes of the modernisation program.

Audit scope and focus

The audit focused on TAFE NSW's. We completed a detailed review of a selection of five programs that formed a significant portion of the overall modernisation program.

Audit exclusions

The audit did not:

- examine TAFE NSW's asset management and divestment program
- examine any proposed or actual changes to staff Enterprise Agreements
- question the merits of government policies.

Audit approach

Our procedures included:

1. interviewing
 - relevant TAFE NSW staff
 - key stakeholders, including NSW Treasury
2. examining relevant data and documents, including legislation, policies, strategies, plans, guidelines and reviews
3. examining in-depth documents related to a section of five major programs that formed part of the overall modernisation program
4. research into relevant practices in other jurisdictions.

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*.

Acknowledgements

We gratefully acknowledge the co-operation and assistance provided by TAFE NSW. In particular, we would like to thank our liaison officer and staff who participated in interviews and provided evidence for the audit.

Audit cost

The estimated cost of the audit is \$346,000.