Appendix two – About the audit

Audit objective

This audit assessed the effectiveness of the Department of Planning and Environment's (the department) implementation, governance and stakeholder engagement in delivering the NSW planning portal.

Audit criteria

Criterion 1: Delivery of the NSW planning portal was planned effectively.

- The department had plans in place at each stage of the project and followed these plans.
- The department worked with all relevant stakeholders to understand business needs at the outset of each stage of the project.
- Significant variations to the project delivery approach, scope, budget and timeframe were justified, approved and supported by a revised business case.

Criterion 2: Sound governance arrangements are in place to ensure effective implementation of the program.

- The department uses a governance framework to support sound decision-making and monitor project implementation.
- The department effectively identifies, monitors and addresses key project risks and issues.
- The department is effectively measuring, monitoring and managing realisation of benefits.

Criterion 3: Users of the NSW planning portal are supported effectively to adopt and use the system.

- The department has developed and is implementing an effective stakeholder engagement strategy.
- The department has established an effective support function for internal and external users.
- The department has performance measures in place to provide support to system users and uses these measures to inform its ongoing support strategy.

Audit scope and focus

The audit assessed the effectiveness of the department's planning and implementation of the NSW planning portal. The audit focused on the department's decision-making in relation to the project, governance arrangements and engagement with relevant stakeholders.

The audit scope included:

- project implementation from 2013 to present
- project management and governance
- project scope, timeframes and budget management, including alterations made
- stakeholder consultation and support.

Audit exclusions

The audit did not seek to:

- comment on the merits of government policy objectives
- examine other programs and initiatives delivered as part of the ePlanning reforms
- examine implementation of ePlanning at councils
- validate reported benefits.

The audit does, however, comment on the above where these affect our findings and/or are contextually relevant.

Audit approach

The audit team conducted the audit in accordance with ASAE 3500 'Performance Engagements' and ASAE 3000 'Assurance Engagements Other than Audits or Reviews of Historical Financial Information'. The standards require the audit team to comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance about an activity's performance against identified criteria and express a reasonable assurance conclusion against the audit objective.

Our procedures included:

1.   Interviews and system demonstrations with the department's staff involved in the program. The audit involved consultation with other stakeholders including:
     •   interviews with staff from select councils
     •   interviews with key external stakeholder groups such as Local Government NSW
     •   interviews with other relevant internal and external stakeholders.
2.   Examining and analysing documents relating to planning and implementation of the program, including:
     •   relevant legislation, regulations, policies, guidelines, ministerial circulars and ministerial orders
     •   documentation/formal procedures and guidance around the delivery strategy and governance framework
     •   documentation/formal procedures and guidance around risk management, such as risk management plan, risk registers, issues logs, minutes of meetings, etc.
     •   program plans and business cases
     •   program variations and corresponding formal approvals, justifications and revisions in business cases
     •   implementation plans
     •   scope, budget and timeframe management documents
     •   benefits realisation assumptions and management documents
     •   stakeholder engagement strategy
     •   user support strategy, agreements and policies
     •   minutes of meetings
     •   emails and other correspondence
     •   briefing and recommendations to decision-makers
     •   delegations and approvals.
3.   Analysing data:
     •   project performance monitoring and evaluation
     •   user support function, including user support performance measures and/or performance management data.

We also examined:

•   documentation from other stakeholders obtained throughout the audit such as research and studies, statistical data and analysis.

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 co-operation and assistance provided by the Department of Planning and Environment.

Audit cost

The estimated cost of this audit including disbursements is $330,000.