
Appendix two – About the audit

Audit objective

The objective of this audit was to assess the effectiveness of the RFS and local councils in planning and managing the equipment used to prevent, mitigate, and suppress bushfires.

Audit criteria

We addressed the audit objective by examining whether:

- the RFS and local councils effectively plan for current and future bushfire fleet requirements
- the RFS and local councils effectively manage and maintain the fleet required to prevent, mitigate, and suppress bushfires in NSW.

Audit scope and focus

This audit examined RFS activities to plan for and manage the equipment used to prevent, mitigate, and suppress bushfires from 2017 to 2022 inclusive. In assessing the criteria, we checked the following aspects:

1. The RFS and local councils effectively plan for current and future fleet requirements.
 - a) There are effective systems and procedures to ensure the fleet meets current bushfire requirements and is accurately recorded.
 - b) There are effective processes to plan for future fleet requirements.
 - c) There are timely reviews of fleet plans and procedures to ensure they are aligned with state-wide bushfire management approaches.
2. The RFS and local councils effectively manage and maintain the fleet required to prevent, mitigate, and suppress bushfires in NSW.
 - a) There are effective asset management practices and procedures to procure, manage, maintain, and replace the fleet.
 - b) There are effective firefighting fleet coordination, resource-sharing, and maintenance arrangements with other agencies.
 - c) There are sufficient funds and resources to procure, manage, and maintain the fleet.

Audit case studies

Three local councils were selected as case studies for inclusion in this audit. Our rationale for selecting the councils considered councils:

- in areas that experience high bushfire frequency
- in a range of geographic locations
- of diverse sizes
- with differing arrangements for fleet coordination and management.

The selected councils were:

- **Hawkesbury City Council** – Hawkesbury City Council is a metropolitan fringe council located north-west of Sydney. The Hawkesbury region has an average of 265 bushfires a year, of which approximately 20 can be considered major fires.
- **Wagga Wagga City Council** – Wagga Wagga City Council is a regional council located in the Riverina area of NSW. The region has an average of 200 bushfires a year, of which approximately two can be considered major fires.

- **Uralla Shire Council** – Uralla Shire Council is a rural council located in the Northern Tablelands area of NSW. The region has an average of 95 bushfires a year, of which approximately 12 can be considered major fires.

The NSW Government declared all three local government areas a natural disaster following the bushfires of 2019–20.

Audit exclusions

This audit did not assess:

- the personal protective equipment used by volunteer firefighters
- the activities of other fire authorities responsible for managing bushfire in NSW
- the decision to vest rural firefighting fleet with local councils as described in legislation.

Audit approach

Our procedures included:

1. Interviewing:
 - a) staff at RFS, Hawkesbury City Council, Uralla Shire Council, and Wagga Wagga City Council
 - b) key stakeholders, experts, and consultants.
2. Examining:
 - a) relevant documents
 - b) research into practices in other jurisdictions
 - c) internal controls
 - d) reports of external reviews, inquiries, and commissions
3. Analysing:
 - a) all relevant data relating to the planning, procuring, managing, and monitoring of the bushfire fleet.

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 staff from the RFS, Hawkesbury City Council, Uralla Shire Council, and Wagga Wagga City Council, recognising the particular challenges associated with the floods that affected large parts of NSW. We also gratefully acknowledge the stakeholders who contributed to the audit.

Audit cost

The total cost of this audit, including expenses, was approximately \$655,000.