
Appendix two – About the audit

Audit objective

This audit assessed the effectiveness of the design and implementation of the COVID Intensive Learning Support Program.

Audit criteria

We addressed the audit objective by examining whether the Department of Education:

- effectively designed the program and supporting governance arrangements
- is effectively implementing the program.

Audit scope and focus

This audit focused on the stages of initial policy development, advice to government, planning to implement the program, program implementation and plans for evaluation.

Audit exclusions

The audit did not:

- assess the recruitment of educators employed as part of the program
- analyse changes in student outcomes
- analyse program implementation in non-government schools
- question the merits of government policies.

Audit approach

Our procedures included:

- interviewing:
 - relevant Department of Education staff
 - a selection of school principals
 - key stakeholders
- examining relevant data and documents, including policies, strategies, plans, funding agreements, guidelines, reviews and evaluations.

We used a judgemental sampling approach to select schools for interview based on the following criteria:

- location (Sydney, inner regional and outer regional New South Wales)
- school type (primary, secondary, central, school for specific purposes)
- relative program funding (low, medium and high funding as a proportion of total students).

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*.

Acknowledgements

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

Audit cost

The estimated cost of the audit is \$325,000.