

Information Guide

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1. Introduction

The Audit Office of New South Wales (the Audit Office) is committed to the object in the *Government Information (Public Access) Act 2009* (the GIPA Act) to maintain and advance a system of responsible and representative democratic government that is open, accountable, fair and effective by providing access to government information. To support this, the GIPA Act focuses on making government information more readily available to the public. This means the Audit Office must release certain information ('open access information') and should be proactive about releasing additional information, unless there is an overriding public interest against doing so.

This Information Guide (the Guide) outlines:

- the role and functions of the Audit Office
- the types of information we hold
- the ways in which we make our information publicly available and
- the ways that members of the public and other agencies can interact with us.

2. About the Audit Office

2.1 The role and functions

Our office is a statutory authority, established under the *Government Sector Audit Act 1983* (the GSA Act), that conducts audits for the Auditor-General. The Auditor-General is an independent officer of the Parliament of New South Wales (the Parliament). Our audits help the Parliament hold government accountable for its use of public resources.

We conduct financial and performance audits of NSW state government entities, NSW universities, and local government entities (local councils, county councils and joint organisations) in NSW (the Auditees), principally under the GSA Act and the *Local Government Act 1993* (LG Act).

2.1.1 Financial audits

Financial audits provide an objective and independent opinion on the financial statements of the NSW Government consolidated Whole-of-Government (Total State Sector Accounts), NSW government agencies, NSW universities and their controlled entities, and local councils in NSW. They identify whether these financial statements comply with accounting standards, relevant laws, regulations and government directions.

Financial audits are a key part of effective public sector governance and assess the adequacy of the financial reporting control frameworks of audited entities. The GSA Act also provides the mandate to report any waste and/or lack of probity or financial prudence in the management of public resources that we may identify during our audits.

As well as our statutory financial audits, we perform other assurance audits and reviews, including providing assurance over Commonwealth grants and payments to the NSW Government and local councils under Commonwealth legislation, and reviewing the compliance of NSW members of Parliament with the determination of the Parliamentary Remuneration Tribunal.

For NSW Government agencies, the results of each financial audit are reported to the head of the agency concerned, the responsible minister, the Treasurer, and the Parliament.

For NSW local councils, the results of each financial audit are reported to the local council concerned, the responsible minister, the chief executive of the Office of Local Government, and the Parliament.

For NSW universities and related entities, the results of each financial audit are reported to the head of the agency concerned, the responsible minister, the Treasurer, and the Parliament.

Each year, our financial audits also examine a small number of specific focus areas across the entities we audit. We look across the sectors we audit to identify common themes, issues or areas for

improvement. The findings from our audits are included in sector-wide reports are also tabled in Parliament.

2.1.2 Performance audits

Performance audits assess whether the activities of government entities are carried out effectively, economically, efficiently and in compliance with relevant laws. Our mandate to conduct these audits is provided under the GSA Act and the LG Act. Additionally, under the *Government Advertising Act 2011*, we are required to conduct a performance audit of at least one government advertising campaign each year, and under the *Childcare and Economic Opportunity Fund Act 2022* we are required to conduct a performance audit of that fund a least each three years.

The activities examined by a performance audit may include a government program, project or service, and can include all or part of an audited entity, or more than one entity. Performance audits can also consider issues that affect the whole state sector or local government sector. Further, the Auditor-General may include the activities of a non-public sector entity that has received public money or resources for a particular purpose (also known as 'follow the dollar' powers).

For NSW government agencies, the results of each performance audit are reported to the head of the agency concerned, the responsible minister, the Treasurer, and the Parliament.

For local councils, the results of each performance audit are reported to the local council concerned, the responsible minister, the chief executive of the Office of Local Government, and the Parliament.

Where the activities of a non-public sector entity have been included in a performance audit, the results of the performance audit will also be reported to the governing body of the non-government entity.

Audited entities have the opportunity to provide a formal response to each performance audit. This is included in reports that are tabled in Parliament.

2.1.3 Annual work program

Our *Annual Work Program* provides a summary of upcoming audits to be conducted within the proposed time period and detailed information on the areas of focus. Topics are grouped under headings relating to key areas of government service delivery and operations.

The Auditor-General may add, remove or change the completion date of planned audits in response to emerging issues.

The Audit Office invites feedback from stakeholders on the Audit Program topic selection and areas of focus. Webforms to make submissions are included on the Audit Office [website](#).

2.1.4 Authorised requests for audit

In addition to legislatively mandated audits, the Auditor-General may be asked to perform other audit or related service by auditees, the Treasurer, ministers, the chief executive of the Office of Local Government, and both Houses of Parliament. The requests include:

- audits/reviews of special purpose financial statements
- performance audits/reviews
- compliance audits/reviews or
- acquittals of grant funding received by agencies/councils.

The Parliament, Treasurer or other minister must consult with the Auditor-General about the scope of an audit or audit-related service before requesting it under section 27B(3) of the GSA Act. The Auditor-General is required to then act on the request. Requests made under section 421E of the LG Act are at the discretion of the Auditor-General.

Engagements may be requested as a one-off arrangement, or as an annually recurring service.

The Audit Office also receives requests and suggestions for audits from Members of the Parliament (MPs) who are not ministers. Decisions to undertake audits based on these requests or suggestions are assessed in the context of the Auditor-General's current and future audit program.

Audit requests from ministers, other MPs and local councils are published on the [Audit Office website](#).

2.1.5 Reports by public officials about the serious and substantial waste of public money

The Audit Office has a specific power under Division 7 of the GSA Act to examine allegations made by public officials about the serious and substantial waste of public money. The Auditor-General, subject to the provisions of the GSA Act, may deal with such reports by conducting an inspection, examination or audit into the matter or in such other manner as the Auditor-General considers appropriate.

Public officials who make a report of serious wrongdoing in the public sector, including allegations of serious and substantial waste, are protected under the *Public Interest Disclosures Act 2022*.

The Audit Office's approach to dealing with these reports is outlined in our [External Public Interest Disclosure Policy](#). In summary, our approach is to make enquiries, generally as part of the financial audits. This means we do not conduct an investigation as such, but rather use our audit work to make additional enquiries on a matter that has been reported. The policy also outlines the steps we take to protect reporters and make referrals to other integrity agencies. The policy provides relevant contact information and is available on the Audit Office website and intranet.

For further information on the operations of the PID Act, see the [NSW Ombudsman's website](#).

2.2 Parliamentary committees

2.2.1 NSW Legislative Assembly Public Accounts Committee

The NSW Parliamentary [Public Accounts Committee](#) (the PAC) in the Lower House plays a key role in public sector accountability. Section 57 of the GSA Act lists the functions of the PAC which include:

- examining the NSW Government's use of resources and agencies' financial operations
- looking at financial probity and regularity, and focusing on whether agency programs are achieving their aims
- examining each annual report and other reports of the Auditor-General and reporting to the Legislative Assembly about matters arising from the reports
- reviewing the Auditor-General's reports to ensure that agencies respond appropriately to the Auditor-General's recommendations
- reviewing the performance and operation of the Audit Office every four years.

2.2.2 NSW Legislative Council Public Accountability Committee

The NSW Parliamentary [Public Accountability Committee](#) in the Upper House enquires into and examines the public accountability, financial management, regulatory impact and service delivery of NSW Government departments, statutory bodies or corporations.

3. Organisational structure

The Audit Office is structured into six branches, outlined below. The Office Executive is comprised of the head of each branch, along with the Auditor-General and Deputy Auditor-General.

Financial and performance audit branches conduct the financial and performance audits that help the Parliament hold government accountable for its use of public resources.

The **Systems Assurance, Cyber and Data Branch** seeks to respond to the risks and opportunities associated with the use of IT across the public sector, the growing availability of large amounts of data and new analytical tools, and cyber security risks. The branch reflects the prominence of data and cyber within our Corporate Strategy and Annual Work Program, and the importance of our information systems assurance work.

The **Corporate, Experience and Strategy Branch** develops and implements strategies that support our values and ‘how we work’. The branch also delivers enabling services including workforce and professional development, information technology, information management, operations management, strategic planning, innovation and change management, and communication services. The branch includes the following units: people and culture, information technology, operations and engagement, and strategy and innovation.

The **Finance and Performance Branch** is responsible for the financial management practices of the organisation. This includes the budget process, monitoring and reporting of financial performance, and all external statutory and central agency financial reporting requirements. The branch is also responsible for maintaining the organisation’s procurement framework, project management framework, commissioning model for financial audits, practice management and corporate performance and impact reporting frameworks.

Professional Services Branch provides advisory and assurance services to the Auditor-General and office with respect to the quality of our audit work, and for the purposes of public sector governance and accountability. The branch consists of two units, quality and technical, and governance.

See the Audit Office website for the most up-to-date information on our organisational structure.

3.1 Location

The Audit Office is located on Level 19, Darling Park Tower 2, 201 Sussex Street, Sydney NSW 2000.

3.2 Contact details

- Phone us on +61 2 9275 7100
- Email us on mail@audit.nsw.gov.au
- Online general enquiry form
- Post mail to Audit Office of New South Wales, Enquiries, GPO Box 12, Sydney NSW 2001.

4. How we engage with the public and other stakeholders

Our office engages with a diverse range of stakeholders and receives correspondence from the public and stakeholders on a variety of matters. These include:

- audit suggestions and information relevant to audit topics or auditees (see 4.1)
- feedback via surveys from Parliamentarians and auditees each year (see 4.2)
- occasionally, complaints about our staff, services or reports, which if made by a public official and alleges serious wrongdoing may also be a public interest disclosure (see 4.3)
- general inquiries about how we work and our services (see 6 – How to access our information)

How do decision-making functions of the Audit Office affect members of the public?

Our office is a statutory authority, established under the GSA Act, that conducts audits for the Auditor-General. These audits help the Parliament hold government accountable for its use of public resources by providing transparency and assurance over the activities and financial reporting of the state government, local councils and the publicly funded universities in New South Wales.

Our insights inform and challenge the agencies we audit to act with integrity and improve outcomes for citizens. Our work is guided by legislation, namely the GSA Act and the LG Act.

Under section 27B of the GSA Act, the Auditor-General is not entitled to question the merits of Government policy objectives.

4.1 Input relevant to our audits

We have a strong desire to engage effectively with external stakeholders to ensure delivery of high-quality audits that lead to improved public sector reporting and performance.

The Audit Office has a number of key stakeholders, including:

- the Parliament
- NSW state government entities
- NSW universities
- NSW local government entities
- NSW citizens.

When developing the Audit Program, we directly consult with stakeholders, including the Parliamentary Committees, department secretaries and other integrity agencies.

4.1.1 Input and information from members of the public

Members of the public are encouraged to contribute to the audit work by:

- contributing to an open performance audit
- suggesting a new topic for a performance audit
- providing information about an entity that we can audit, which could inform our audit program – such as information about the potential waste of public resources, or lack of probity or financial prudence in the management or application of public resources.

We encourage input primarily via our website, but also receive it via email, post or phone (see contact details in section 3.2)

The Audit Office is not a complaints handling agency, and does not have the mandate to intervene in decisions made by audited entities, nor to direct them to take a particular course of action. This means that we are unable to address individual's complaints about agencies we audit. We have Memoranda of Understanding with the NSW Ombudsman and with the Office of Local Government NSW for referring relevant complaints between our offices. We may also refer complaints to other agencies, including the Independent Commission Against Corruption when appropriate or as required.

For further information on how to make a complaint about NSW state government agencies, local councils and certain other types of organisations, see the [NSW Ombudsman's website](#).

4.2 Parliamentarian and auditee satisfaction with our services

Every year we commission independent surveys of MPs and auditees to obtain their feedback, and results are published in our annual reports. The information gathered contributes to measures of the Audit Office's performance and is used to track our performance over time. This information is also used to assist in decision-making, planning our services to align with the Auditees' needs and expectations, and developing corporate strategies and initiatives.

We also work with our Parliamentary oversight committee, the Legislative Assembly Public Accounts Committee, which follows up with Auditees on the Auditor-General's recommendations.

4.3 Complaints and feedback about the Audit Office

The Audit Office is committed to providing a quality service to its stakeholders. A key element of this commitment is an effective and efficient complaints management system, and using complaints to continuously improve what we do. We aim to respond within a reasonable timeframe and to keep people informed throughout our review processes. For more information, please refer to our [Complaints Management Policy](#).

All feedback and complaints will be dealt with confidentially and personal information will be managed in accordance with the Information Protection Principles in the [Privacy and Personal Information Protection Act 1998](#). For further information refer to our [Privacy Management Plan](#).

Complaints about serious wrongdoing in relation to Audit Office that are made by public officials, including our staff, are protected under the [Public Interest Disclosures Act 2022](#). Our [Internal Public Interest Disclosure Policy](#) outlines our approach to encouraging a 'speak up' culture within the Audit Office and to protecting those who do, and for appropriately dealing with those reports. The policy provides relevant contact information and is available on the Audit Office website and intranet.

5. Information the Audit Office holds

The Audit Office holds a significant amount of government information. Government information is defined in the GIPA Act and means 'information contained in a record held by an agency'. A record means 'any document or other source of information compiled, recorded or stored in written form, or by electronic process or in any other manner'.

The Audit Office holds information mainly in the following ways:

- corporate records and audit file management systems
- on our website
- small number of physical files.

The majority of government information that we hold relates to our core financial and performance audit services. We also hold a small amount of information dealing with administrative matters. Examples of the type of information we hold are:

- information gathered during audit processes which can include data, financial information, accounts, policies, procedures, correspondence and more from the auditee concerned, and audit working papers.
- records relating to personal information of Audit Office and/or auditee staff
- policies and procedures
- publications
- minutes and reports – administrative, operational and financial
- contracts and associated documents.

5.1 Information that is NOT available

Under Schedule 2, section 2 of the GIPA Act, the information collected as part of the 'investigative, audit and reporting functions' of the Audit Office is classified as 'excluded information'. An access application cannot be made to an agency for access to excluded information (section 43 of the GIPA Act). When information is classified as 'excluded information' it is conclusively presumed there is an overriding public interest against disclosing that information.

In practice, this means we will not disclose to the public any information collected as part of our auditing or reporting functions, outside of what is published in the [Auditor-General's Reports to Parliament](#).

This exclusion is very important as, subject to some limited exceptions, our office is required by section 38 of the GSA Act and section 425 of the LG Act to keep all matters relating to our audits confidential.

If another agency receives a GIPA request for information relating to the Audit Office, the agency is required to consult with us (section 54 and schedule 1(6)(2) of the GIPA Act) to find out if we object to the release of the information. If the information requested is classed as excluded information, we may object to its release because of the obligations under the GSA Act and/or LG Act.

Any application requesting access to excluded information is an 'invalid' application under the GIPA Act. All invalid applications will be refused.

The Right to Information Officer can clarify whether information sought may be classed as excluded information.

6. How to access our information

Under the GIPA Act, information that may be released is available to the public in four main ways:

- open access information
- proactive release of information
- informal release
- formal access applications.

6.1 Open access information

Under the GIPA Act, our office is required to make certain information, known as open access information available to the public on the website. This information includes:

- a copy of this Guide
- information about the Audit Office contained in any document tabled in Parliament – including the Auditor-General's Reports to Parliament and annual reports. The Auditor-General's Reports to Parliament and annual reports are also available on the OpenGov NSW website.
- current policy documents
- the disclosure log (a record containing details of government information released under the formal access provisions of the GIPA Act)
- the register of government contracts
- a record of the open access information (if any) that the Audit Office does not make publicly available.

The publicly available government information can be accessed on the Audit Office website free of charge. See the [Policies, registers and charters page](#) on our website.

Currently we do not have any open access information which is not publicly available. If our office makes decisions about open access information that may not be disclosed due to an overriding public interest, we will publish on our website a record outlining the information not released and the reasons behind the decision not to release the information.

If the information is not available on the website please contact the Right to Information Officer for assistance. Audit Office information is also available at [Data.NSW](#).

6.2 Proactive release of information

In addition to the information our office is required to release, the GIPA Act authorises agencies to make government information available unless there is an overriding public interest against disclosure of the information.

Consistent with section 7 the GIPA Act, we maintain a program to regularly consider what information our office holds that is of public interest and should be made publicly available. We annually review and identify government information that is suitable for proactive release, which is then published on our website.

The process of conducting the review and making decisions is outlined in our [Proactive Release Program](#) published on the website. When making decisions about whether to release the information, we generally do so where there is a public interest that is likely to flow (such as a better-informed community or increased engagement in government processes) *and* when there are no overriding public interests against disclosure. There is a conclusive presumption of an overriding public interest against the disclosure of information related to our 'investigative, audit or reporting functions'.

The last proactive release review was completed in 2024, with the next review planned for completion by June 2025

6.3 Make an informal request for information

Requests for government information from the public should be addressed to the Right to Information Officer, and can be made using the following methods:

- by email: governance@audit.nsw.gov.au
- by mail: addressed to Right to Information Officer, Audit Office of New South Wales, GPO Box 12, SYDNEY NSW 2001.

Where possible, we will try to deal with requests for information informally, with no charge to applicants.

6.4 Formal access application

If the information you are seeking is not available on the website and is not otherwise routinely provided by our office, or by informal request, you may formally apply for access to the information.

There are a number of requirements for formal access applications. The application must:

- be submitted in writing to the Audit Office, preferably using the formal access application form available on the Audit Office website
- clearly indicate that it is an access application made under the GIPA Act
- state the name of the applicant and a postal or email address as the address for correspondence
- include such information as is reasonably necessary to enable the government information applied for to be identified.

The Right to Information Officer can provide further assistance and guidance throughout the process.

The GIPA Act allows agencies to impose a charge for processing the application at a rate of \$30 per hour. In rare circumstances, depending on the information sought, additional charges may apply. Should this be likely, the Right to Information Officer will discuss this with the applicant as the matter progresses.

The [Information and Privacy Commission](#) can provide further help or advice about accessing government information.

7. Review

This guide is reviewed at least every twelve months in the absence of any significant changes, or more frequently where required taking into account legislative or organisational changes, risk factors and consistency with other policies. The next review is due in August 2025.

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