

OFFICIAL

Information Guide

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1. Introduction

The Audit Office of New South Wales (the Audit Office) is committed to the objective of 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 Our 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, principally under the GSA Act and the *Local Government Act 1993* (LG Act).

The Audit Office is also identified as an integrity agency in the *Treasurer's Direction – TD24 – 12 Charter of Independence for Integrity Agencies*.

2.1.1 Financial audits

Financial audits provide an objective and independent opinion on the consolidated financial statements of the NSW general government and total state sectors, and the financial statements of NSW government agencies, universities, and local councils. They identify whether their financial statements comply with accounting standards and 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 and internal 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.

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.

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.

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

For NSW local councils, the results of each financial audit are reported to the local council concerned, the responsible minister, the Secretary of the Department of Planning, Housing and Infrastructure, and the NSW Parliament.

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

2.1.2 Performance audits

Performance audits assess whether the activities of government entities are being carried out effectively, economically, efficiently and in compliance with relevant laws. Our mandate to conduct these audits is generally 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. The *Childcare and Economic Opportunity Fund Act 2022* also requires us to conduct a performance audit of that fund at least once every 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 multiple entities or councils, or the whole of the state sector or local government sector. As part of a performance audit, we may use our follow-the-dollar mandate to audit the activities of non-public sector entities that receive money or resources from or on behalf of a state or local government entity.

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 NSW Parliament. The Auditor-General is also enabled, where it is not in the public interest to publish a performance audit report at the time it is completed, to instead present the report to Parliament confidentially and provide it for Tabling and publication within six-months.

For local councils, the results of each performance audit are reported to the local council concerned, the responsible minister, the Secretary of the Department of Planning, Housing and Infrastructure and the NSW 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 NSW Parliament.

2.1.3 Audit work program

Our [Audit 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 change or revise audits included in the program at their discretion.

The Audit Office invites feedback from stakeholders on 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 the Parliament, Treasurer, ministers, and the Secretary of the Department of Planning, Housing and Infrastructure. The requests can be made as a one-off engagement, or as an annually recurring service, and 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.

The Audit Office also receives requests and suggestions for audits from Members of 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](#), published on our website. 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.

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
- reviewing and reporting on the budget allocation for the Audit Office, with the Treasurer being required to respond to committee reports.

3. Organisational structure

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

Financial Audit Branch - conducts financial audits that provide an objective and independent opinion on the consolidated financial statements of the NSW general government and total state sectors, and the financial statements of NSW government agencies, universities and local councils.

Performance Audit Branch – conducts performance audits that review whether public money is spent effectively, efficiently, economically and in accordance with the law.

Systems Assurance, Cyber and Data Branch - conducts audits and audit services in relation to systems assurance, cyber and data.

Corporate, Experience and Strategy Branch - responsible for information technology, people and culture, strategy, innovation, operations and engagement activities.

Quality, Improvement and Performance Branch - responsible for governance, risk and compliance activities, quality and technical audit and accounting, and finance and performance activities.

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 NSW.

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:

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

We develop the Audit Program by directly consulting with stakeholders such as 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 which could inform our audit program.

We encourage input primarily via our website, but also receive it via email, post or phone.

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 the results of these 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 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 Feedback and complaints

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](#).

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, safeguarding individuals who make disclosures, and ensuring all reports are managed appropriately. The policy provides relevant contact information and is available on the Audit Office website and intranet.

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](#).

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.

Most 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
- policies and procedures
- publications
- minutes and reports – administrative and financial
- contracts and associated documents
- correspondence – with the Premier, ministers, MPs, heads and staff of NSW Government agencies, the public and other organisations.

The Audit Office produces several types of publications. The Auditor-General’s Reports to Parliament are produced as financial audit reports, performance audit reports and special reviews. The Audit Office also publishes an annual report.

5.1 Information that is NOT available

Under Schedule 2, section 2 of the GIPA Act, the information related to our ‘investigative, audit and reporting functions’ 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.

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, there are four main ways which the public may access information held by the Audit Office. These include via:

- 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.
- certain policy documents
- a disclosure log (a record containing details of government information released under the formal access provisions of the GIPA Act)
- a register of government contracts
- a record of the open access information (if any) that the Audit Office does not make publicly available.

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. Some Audit Office publications can also be found at [Data.NSW](https://www.data.nsw.gov.au).

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. See the [Policies, registers and charters page](#) on our website for information released pursuant to the proactive release provisions of the GIPA Act.

The process for reviewing and deciding what information to release is outlined in our [Proactive Release Program](#), published on the website.

6.3 Making an informal request for information

If the information you are seeking is not available on the website and is not otherwise routinely provided by our office, you may make an informal request for information. These 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.

It is our preference to receive informal requests for information, which can be dealt with efficiently and at no cost to applicants.

6.4 Making a formal access application

Formal requests for information can also be made to the Audit Office. There are a number of requirements for formal access applications. When lodging a formal access application, the application must:

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

The Audit Office's [Access Application Form](#) will assist in facilitating the collection of the required information.

The Right to Information Officer can provide further assistance and guidance throughout the process, including payment of the \$30 application fee.

The GIPA Act allows also 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](#) (IPC) can provide further support or advice about accessing government information. Visit the [IPC](#) website for further 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 November 2026.

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Our vision

Our insights inform and challenge government to improve outcomes for citizens.

Our purpose

To help Parliament hold government accountable for its use of public resources.



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