
Appendix six – About the audit

Audit objective

To assess whether NSW Trustee and Guardian is effectively delivering guardianship and financial management services aligned to its legislative functions and principles, and relevant standards.

Audit scope and focus

We addressed the audit objective by assessing:

1. Does NSW Trustee and Guardian align its service delivery with its legislative functions and principles, and relevant standards?
 - a) NSW Trustee and Guardian administers financial management and guardianship orders in line with its legislative functions and principles, and relevant standards
 - b) NSW Trustee and Guardian staff are equipped to understand legislative functions and principles, and relevant standards, and apply these in practice
 - c) NSW Trustee and Guardian operating models, systems and processes support delivery of services that give effect to the legislative functions and principles, and relevant standards
2. Does NSW Trustee and Guardian drive and monitor performance to give effect to its legislative functions and principles, and relevant standards?
 - a) NSW Trustee and Guardian has identified measures to track its performance in giving effect to its legislative functions and principles, and relevant standards
 - b) NSW Trustee and Guardian seeks feedback on its service delivery from clients and other relevant stakeholders
 - c) NSW Trustee and Guardian monitors impacts of the changing environment and advocates for systemic change on behalf of clients
 - d) NSW Trustee and Guardian adjusts service delivery in response to performance information and the changing environment
 - e) NSW Trustee and Guardian has sustained or improved its performance over time
3. Has NSW Trustee and Guardian effectively planned the use of additional funding to improve service delivery and adherence to its legislative functions and principles, and relevant standards?
 - a) NSW Trustee and Guardian set up appropriate governance to guide investment of additional funding
 - b) NSW Trustee and Guardian have prioritised additional funding to improve adherence to the legislative functions and principles, and relevant standards including quality of service and client experience
 - c) NSW Trustee and Guardian has set up benefits management to drive the achievement of expected outcomes and assess the effectiveness of additional funding

Audit inclusions and exclusions

Included in this scope are:

- NSW Trustee financial management functions including direct financial management and private financial management
- NSW Public Guardian guardianship functions

The audit did not seek to:

- review other NSW Trustee and Guardian functions such as will making
- question the merits of Government policy objectives.

However, we comment on these issues where they affect our findings or to provide context.

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; 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.

In summary, our procedures included:

1. interviewing relevant NSW Trustee and Guardian staff and undertaking observations as relevant
2. examining relevant documents including process manuals, policies, briefs and business cases
3. analysing data including data on fees charged, client files, staffing and performance information.

We also considered:

- documentation from other stakeholders obtained during the audit such as research and studies
- information from other jurisdictions
- information from consultations with other stakeholders including:
 - Other government agencies
 - Community stakeholders
 - Academics and experts

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 cooperation and assistance provided by NSW Trustee and Guardian. In particular, we would like to thank our liaison officers and staff who participated in interviews and provided audit evidence.

We are also grateful to the people with lived experience and stakeholders who participated in our focus groups, interviews and provided important feedback to the audit.

Audit cost

The estimated cost of this audit is \$650,000.