

OFFICE EXECUTIVE

CONFLICT OF INTEREST REGISTER April 2023 (last updated 1 April 2023)

Name	Position in OE	Third party which the individual has an actual, potential or perceived conflict of interest and brief explanation of the conflict #	Third party relationship with the Audit Office	Further Action required
Margaret Crawford Auditor-General	Chair	FACS - previous employment as Deputy Secretary.	Auditee	For the first 2 year ends since becoming A-G of the Audit Office, has not signed off the financial audit opinion for FACS and assessed performance audits involving FACS on a case-by-case basis.
		Nexia Australia (previously Hill Rogers who merged with Nexia Australia), Chartered Accountants – personal accountant who is also an auditor of local councils.	Has been selected as an audit service provider (ASP) for local councils.	Is excluded from decisions about ASP selection and is distanced from the audit of related councils. Will continue to monitor and assess any circumstances that may create any further conflict and determine any appropriate action as required.
		Fellow of IPAA and Councilor of NSW IPAA Institute of Public Administration Australia (IPAA) – attends NSW council meetings	Audit staff may attend IPAA external training courses.	No further action is needed but will continue to monitor.
		Author - attended university with this person and has infrequent contact.	Author is bidding to be a contractor to write the Audit Office corporate history.	Will play no part in decisions related to recruitment of a contractor for the AO Corporate history project.
Ian Goodwin Deputy Auditor-General	Member	Picnic Point Public School and Mount Pritchard Public School - Close family member* works as a classroom teacher.	Schools within the Department of Education which is an auditee.	No further action is needed but will continue to monitor.
		Bankstown-Lidcombe Hospital - Close family member* is working as a member of the medical staff.	Hospital within the South Western Sydney Local Health District which is an auditee.	Close family member is not a key management position at the audit client and is not involved in the financial reporting process. No further action is needed but will continue to monitor.

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		NSW Ambulance Service – Close family member* is a Paramedic.	Auditee	Close family member is not a key management position at the audit client and is not involved in the financial reporting process. No further action is needed but will continue to monitor.
		Art Gallery of New South Wales - Close family member* is a Senior Collections Registrar.	Auditee	Close family member is not a key management position at the audit client and is not involved in the financial reporting process. No further action is needed but will continue to monitor.
		NSW Police Force - Close family member* is employed as a police officer.	Auditee	Close family member is not a key management position at the audit client and is not involved in the financial reporting process. No further action is needed but will continue to monitor.
		NSW Department of Customer Service - Close family member* is employed as an executive assistant to Deputy Secretary.	Auditee	Close family member is not a key management position at the audit client and is not involved in the financial reporting process. No further action is needed but will continue to monitor.
Scott Stanton Assistant Auditor-General, Systems Assurance, Cyber & Data	Member	Inner West Council - Close family member* is working as a plumber.	Auditee	Is excluded from the audit of Inner West Council and any related matters.
Alison Brown Assistant Auditor-General, Financial Audit	Member	Deloitte Australia - Close family member* is working for Deloitte in HR Consultancy.	ASP, approved provider of taxation specialist services	Close family member is not involved in the financial reporting process. No further action is needed but will continue to monitor.

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		Office of the Director of Public Prosecutions (DPP) – close family member* is working as a Prosecutor.	Auditee	Close family member is not a key management position at the audit client and is not involved in the financial reporting process. No further action is needed but will continue to monitor.
Aaron Green Assistant Auditor-General, Financial Audit	Member	None	Not applicable	Not applicable
Claudia Migotto Assistant Auditor-General, Performance Audit	Member	NSW Civil and Administrative Tribunal - Close family member* is employed. Corrective Services NSW – Close family member* is employed.	NCAT reviews administrative decisions made by government agencies. Corrective services NSW is an auditee.	Given the NCAT has oversight of a wide range of administrative decisions, will be excluded from any work directly assessing the Tribunal, and will declare any other conflicts of interest arising on a case-by-case basis. No further action needed other than continue to monitor with reference to current audits in the Corrective Services NSW space.
Emily Beullens Executive Director, Corporate, Experience & Strategy	Member	None	Not applicable	Not applicable
Peter Coulogeorgiou Executive Director, Finance & Performance	Member	Department of Communities and Justice - Close family member* is an Area Manager in Youth Justice	Auditee	Not part of the audit team and has no influence on the outcome of audits. No further action is needed but will continue to monitor.

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Paola Rigby Executive Director, Professional Services Branch (a/g) CRO	Member	Lendlease - Close family member* works within the development division but does not work on the Barangaroo development	Infrastructure NSW is an auditee (function of the Barangaroo Delivery Authority transferred to Infrastructure NSW)	Not part of the audit team and has no influence on the outcome of audits. Is also not a member of the Office Executive. Family member is not involved in or has no input into the preparation of the Barangaroo Delivery Authority financial statements and no performance audit is being conducted in this space. No further action is needed but will continue to monitor.
		Sydney Children's Hospital - Close family member* is employed as a member of the medical staff	Auditee	Not part of the audit team and has no influence on the outcome of audits. Is also not a member of the Office Executive. No further action is needed but will continue to monitor.
		Circular Quay Consortium (CQC) (third party of Transport NSW) – close family member is working in the CQC for the Circular Quay Renewal Project, who are the planning and design partner for Transport NSW	Third party of an auditee	Not part of the audit team and has no influence on the outcome of audits. Family member is not involved in or has no input into the preparation of Transport NSW financial statements and no performance audit is being conducted in this space. No further action is needed but will continue to monitor.
Emma Wallhead Director, Governance (Legal) and CAE	Permanent attendee	Department of Planning and Environment – Close family member* works as a Team Leader, Housing Economic Policy.	Auditee	Not part of the audit team and has no influence on the outcome of audits. Is also not a member of the Office Executive. No further action is needed but will continue to monitor. As Audit Office nominated Disclosures Co-ordinator, will advise Executive Director, Professional Services of any DPE related Public Interest Disclosures and will reallocate those matters.

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		NSW Treasury – previously employed as Associate Director.	Auditee	Not part of the audit team and has no influence on the outcome of audits. Is also not a member of the Office Executive. No further action is needed but will continue to monitor.

Note:

- Written declarations are provided annually in addition to the register being confirmed at the beginning of each OE meeting.
- Written declarations are also collected at least annually for all staff and more frequently for audit and assurance staff in accordance with audit and assurance requirements including compliance with *APES 110 Code of Ethics for Professional Accountants*. Refer to the Audit Office's Conflict of Interest Policy for further information
- # As outlined in the Conflict of Interest and Professional Independence Policy, conflicts of interest can arise from several situations and may involve personal interests (including financial and non-financial interests, personal relationships or political activities), secondary employment, secondments, inducements or intimidation. Personal relationships can involve the interests of the individual's immediate or close family members*, friends, foes, business partners or associates where these interests are known by the individual. They include any tendency toward favour or prejudice resulting from friendship, animosity, or other personal involvement with another person or group.
- * As defined in the Conflict of Interest Policy, "immediate or close family members" include a person's spouse, de facto spouse, parent or sibling, dependents including a spouse's or de facto spouse's child, or other family members who may be influenced by that person in dealing with the entity, e.g. have a close relationship or business dealings with.