

AUDITOR-GENERAL'S REPORT

PERFORMANCE AUDIT

Agency Use of Performance Information to Manage Services



The Legislative Assembly
Parliament House
SYDNEY NSW 2000

The Legislative Council
Parliament House
SYDNEY NSW 2000

In accordance with section 38E of the *Public Finance and Audit Act 1983*, I present a report titled **Agency Use of Performance Information to Manage Services**.

A handwritten signature in black ink, appearing to read 'R J Sendt'.

R J Sendt
Auditor-General

Sydney
June 2006

State Library of New South Wales cataloguing-in publication data

New South Wales. Audit Office.

Performance audit : agency use of performance information to manage services / [The audit Office of New South Wales]

07347 21919

1. Administrative agencies - New South Wales - Auditing. 2. Administrative agencies - New South Wales - Evaluation. 3. Administrative agencies - New South Wales - Management. 4. Performance - Evaluation. I. Title: agency use of performance information to manage services. II. Title: Auditor-General's report : performance audit : agency use of performance information to manage services.

© Copyright reserved by The Audit Office of New South Wales. All rights reserved. No part of this publication may be reproduced without prior consent of the Audit Office of New South Wales.

Contents

Foreword

Executive summary	1
1. What should agencies use to measure performance?	7
1.1 What should agencies use to measure performance?	8
1.2 Have financial reforms improved performance measurement?	10
1.3 How do agencies identify government priorities?	11
2. What performance information do agencies use?	13
2.1 What performance information do agencies use?	14
2.2 Is performance information focussed on aims and objectives?	15
2.3 Is performance information appropriate and useful?	16
2.4 Is performance information balanced and complete?	17
2.5 Are performance measures robust, consistent and comparable?	19
2.6 Are performance measures cost effective?	19
2.7 Is performance information adequate?	19
3. How do agencies use performance information?	21
3.1 How do agencies use performance information?	22
3.2 How is performance information used to manage services?	22
3.3 Are performance expectations used to judge performance?	23
3.4 Is performance information used to benchmark services?	24
3.5 Is performance information used to report results?	26
Appendices	27
Appendix 1: About the audit	28
Appendix 2: About the programs	31
Appendix 3: Glossary	50
Appendix 4: Further reading on performance information	52
Performance Audits by the Audit Office of New South Wales	53

Contact officer

Jane Tebbatt, Director Performance Audit

Tel (02) 9275 7274

email: jane.tebbatt@audit.nsw.gov.au

Foreword

Over recent decades, governments throughout the world have been attempting to improve the efficiency and effectiveness of public services and to renew public confidence in the ability of government to achieve social outcomes. These attempts have been driven both by financial pressures ('doing more with less') and by the demand for greater accountability.

Many of the public sector reforms that governments have introduced have focussed on maximising results through the better use of performance information. Sound information is essential in determining the extent of community need, how those needs can be most effectively met and how the taxpayer's dollar can be most efficiently used. The monitoring and regular review of existing services also require sound information.

In this audit, we examined ten different programs across a range of government agencies. We wanted to see the extent to which agencies used performance-based information in assessing their services. We hoped to find examples of good practice that others could learn from.

Improving service delivery is not a once-off task - financial and community pressures will continue to drive agencies to improve their service delivery. I hope that this report will be useful to all agencies in meeting that challenge.

Bob Sendt
Auditor-General

June 2006

Executive summary

The focus of our audit

Agencies need to define meaningful performance measures and develop performance information to manage services and to report to Government, Parliament and the public on how they ensure services are efficient and effective and provide value for money.

Sound financial and performance information is essential to establish priorities and inform decisions on whether to expand, contract, relocate or cease a service. Previous audits have found some agencies do not have sufficient information to successfully manage their programs and lack critical performance information needed to determine what to improve, by how much and how quickly.

In this performance audit, we examined ten different programs to see if this was generally the case. We looked at what information was collected and how this information was used to manage the program, improve services and achieve results.

Audit opinion

Overall the results were mixed. There is some good news but this is such a basic and vital issue that we must conclude that a good deal more needs to be done. Three agencies did not have sufficient information to provide a balanced view of services. And two of these agencies could not tell us whether their services actually made a difference to customers. Across the ten programs we found many examples of good practice, but some variation in the quality and coverage of performance measures.

Agencies that we identified as not having sufficient information to judge services were either unaware of its importance, collected data on activities but not results or reported system limitations.

Inadequate performance information presents a risk to effective management and overall accountability. And to date, despite central agency guidance and feedback to agencies, there is still considerable variation in the quality of performance information.

Agencies also need to set clear and concrete performance expectations or targets in order to track progress and use benchmarks to demonstrate achievements and best practice. Nine programs had established targets against which performance was compared, but agencies were particularly reluctant to publish the results.

Agencies also shied away from using performance information on similar programs in other states to compare results in NSW and to identify where services could be improved or savings made.

Recent reforms to the budget process that link agency funding to the delivery of services are an effective way of getting agencies to focus on the need for good performance measures and may lead to further improvements in the quality of performance information used by an agency to manage results.

Recommendations

It is recommended that NSW Treasury further assist agencies to improve the quality of performance information by:

- providing additional guidance on developing performance measures consistent with the principles listed in exhibit 5 and in NSW Treasury's own guidelines (page 20)
- continuing to provide feedback to agencies on the quality and coverage of performance measures used in Results and Services Plans (page 20).

It is recommended that NSW Treasury require agencies to:

- publish Results and Services Plans that include results logic (the link between services provided and their impact), performance measures and performance expectations (page 26)
- report on results for these performance measures against performance expectations in annual reports (page 26).

It is recommended that NSW Treasury consolidate information on government priorities for Results and Services Plans and report publicly on whole-of-government outcomes (page 12).

Key audit findings

Chapter 1: What should agencies use to measure performance?

Agencies need sufficient information to judge if their services meet the expectations of government and the needs of citizens, and if improvements can be made.

The primary reasons for having a performance measurement system in place are to improve internal decision-making and to meet external accountability requirements. As a minimum, these systems should provide sufficient data to ensure that services are efficient and effective and provide value for money.

We found the requirement that general government sector agencies prepare a Results and Services Plan each year a useful basis for identifying what performance information each agency needs to manage services.

Most case study agencies had developed a Results and Services Plan. These plans present non-financial performance information in a consistent format, and each agency had also developed performance measures as part of this process.

These plans should reflect government expectations and priorities, although key government priorities are sometimes difficult to identify.

Linking funding decisions to the delivery of services is an effective way of getting agencies to focus on measuring performance. Whole-of-government plans would consolidate information on government priorities and whole-of-government reports would be useful for keeping Parliament and the public informed about results.

**Chapter 2:
What performance
information do
agencies use?**

In previous audits we reported that some agencies do not publish complete sets of performance information, making it difficult to judge service quality. However, we were unsure if this was because the data was not available or the agency had chosen not to publish the result.

Overall, we found that there was a lot more performance information being collected by managers to monitor programs, than what was appearing in published documents. Yet, we also found variation in the quality and coverage of performance information.

**Chapter 3:
How do agencies
use performance
information?**

Performance information should be used to monitor and plan services and judge results. Performance information should also be used to hold managers to account.

Eight of the programs effectively used performance information to redirect resources to areas of highest priority or to address changes in customer needs.

Agencies need to set clear and concrete performance expectations or targets in order to track progress and use benchmarks to demonstrate achievements.

Nine programs had established targets against which performance was compared, but agencies were particularly reluctant to use performance information from other states to benchmark results or identify best practice.

Response from NSW Treasury

Thank you for the invitation to comment on the Performance Audit report Agency Use of Performance Information to Manage Services.

Whilst the report observes variations in the quality and coverage of performance information in the case studies examined, Treasury is pleased to note the report's focus on opportunities for improving information for managing and reporting service delivery performance.

It is also very encouraging that the report acknowledges the effectiveness of recent Government initiatives that both link agency strategic planning with the Budget process and promote the development by agencies of meaningful performance information.

In particular, the report finds that the Results and Services Plan, a high level service delivery and funding plan prepared by Ministers and agencies for the Budget Committee of Cabinet, is a 'useful basis for identifying what performance information each agency needs to manage services'.

Treasury considers the Results and Services Plan approach fundamental to improving the quality of agency performance information and its use in program management and reporting. This is because the approach encourages agencies to apply a better practice method for:

- explaining how their services are expected to contribute to results,*
- identifying which attributes of performance need to be measured, and*
- selecting meaningful measures of service accomplishment and indicators of results achievement.*

Treasury notes that the report's five recommendations propose consolidation of the Results and Services Plan process and are, in many cases, already being implemented.

Recommendations one and two propose that Treasury improve the quality of performance information by providing agencies with additional guidance material and ongoing feedback on the performance measures captured in Results and Services Plans.

Treasury currently provides agencies with a package of practical guidelines for developing and selecting useful performance information, including What You Do and Why: An Agency Guide to Defining Results and Services (TPP04-4).

These guidelines set a standard for performance measurement coverage that is consistent with, and in some respects exceeds, the better practice principles set out in the report. Nonetheless, Treasury is currently developing additional guidance material on performance measurement and expects that this will be issued as part of the 2007-08 Budget cycle.

As part of ongoing agency relationship management, Treasury analysts routinely provide agencies with feedback on the quality and coverage of performance information captured in Results and Services Plans.

Recommendations three and four propose that Treasury require agencies to publish Results and Services Plans and to report both achieved and planned performance in annual reports.

Information on results and services has been reported in the commentary section of the 2006-07 Budget Estimates. Based on the Results and Services Plan, this development will provide more detailed information on the services that agencies deliver and the results towards which they work.

In the February 2006 Economic and Financial Statement the Government committed to developing a new Performance Management and Budgeting System for implementation in the 2008-09 Budget. The new system will build on the existing Results and Services Plan Budget process.

As the report notes, Results and Services Plans are Cabinet-in-Confidence documents and are therefore not for publication. However, as part of the development process for the new Performance Management and Budgeting System the Government will consider how agency performance reporting can be simplified and aligned with elements of the Results and Services Plan framework.

Recommendation five proposes that Treasury consolidate information on government priorities for Results and Services Plans and report publicly on whole-of-government outcomes.

The first milestone in the development of the new Performance Management and Budgeting System will be the publication of the Government's commitment to Serving the Public Better by the end of September 2006.

This statement will be the basis for priority setting within Government in subsequent budget years and will provide a framework for agreeing performance expectations in Results and Services Plans.

In this context, options for reporting whole-of-government priorities and performance will be considered as part of the development of the new Performance Management and Budgeting System.

I would like to thank the Audit Office for the cooperative manner in which the performance audit was conducted.

(signed)

*Mark Ronsisvalle
Deputy Secretary*

Dated: 13 June 2006

1. What should agencies use to measure performance?

At a glance

The key question we wanted to answer was:

What performance information should agencies use?

Our assessment:

Agencies need sufficient information to judge if their services meet the expectations of government and the needs of citizens, and if improvements can be made.

The primary reasons for having a performance measurement system in place is to improve internal decision-making and to meet external accountability requirements. As a minimum, these systems should provide sufficient data to ensure that services are efficient and effective and provide value for money.

We found the requirement that government sector agencies prepare a Results and Services Plan each year a useful basis for identifying what performance information each agency needs to manage services.

Most case study agencies had developed a Results and Services Plan. These plans present non-financial information in a consistent format and each agency had also developed performance measures as part of this process.

These should reflect government expectations and priorities, although key government priorities are sometimes difficult to identify.

Linking funding decisions to the delivery of services is an effective way of getting agencies to focus on measuring performance. We believe that whole-of-government plans would consolidate information on government priorities and whole-of-government reports would be useful for keeping Parliament and the public informed about results.

1.1 What should agencies use to measure performance?

Agencies need information to make decisions

In this audit we looked at the information used by eight government agencies to manage ten different services.

Exhibit 1: Case studies	
Attorney General's Department	Hearings in NSW Local Courts
Department of Education and Training	The Vocational Education and Training program - TAFE NSW
NSW Police	Community Support Program
NSW Fire Brigades	Community Safety: Prevention and Community Preparedness
NSW Department of Health	Centre for Chronic Disease Prevention and Health Advancement: Health promotion programs Public Dental Services Maternity services in public hospitals
Department of Housing	Provision of public housing in major cities
Department of Ageing, Disability and Home Care	Respite care services
NSW Office of Liquor, Gaming and Racing (formerly the Department of Gaming and Racing)	The Responsible Gambling Fund's gambling harm minimisation and counselling treatments

Agencies need to measure results so they can monitor, manage and possibly improve services. This information is also important for holding agencies to account for the use of resources.

Performance measurement systems should improve decision-making and accountability

Good practice in public sector management requires agencies to have a performance measurement system in place that supports and improves internal decision-making, supports organisational learning, leads to service improvements and strengthens external accountability.

As a minimum, agencies need to collect and analyse sufficient performance information to ensure that services are efficient and effective and provide value for money.

Some guidance material has been developed by NSW Premier's Department and NSW Treasury to assist agencies to monitor and report on performance.

The Audit Office also published a better practice guide to preparing performance information for annual reports in 2000.

What should agencies measure?

There are four key models that guide the choice of performance measures.

Exhibit 2: Performance measurement models	
Balanced scorecard	Measures and analyses performance from four perspectives: customer, learning and growth, internal business processes and financial results.
Strategic management	Performance measures focus on the achievement of the organisation's goals and objectives.
Value for money	Performance measures are focused on accountability and 'managing better with less'. Government funds agencies for outputs that contribute to outcomes rather than funding inputs (staffing, office space etc).
Intervention, Program or Results Logic	Uses cause and effect linkages to demonstrate hierarchy of services and results and assist the development of relevant performance measures.

Source: Adapted from Ramage and Armstrong 2005, *Measuring success*.

The model commonly used in NSW agencies is results logic as part of NSW Treasury's Financial Management Framework. An important element of results logic is the methodology itself, i.e. the process for explaining how services work, identifying what needs to be measured and selecting meaningful measures and indicators.

1.2 Have financial reforms improved performance measurement?

Recent changes in external accountability have helped focus agency efforts

Improved accountability is often cited as the primary reason for the introduction of performance measurement systems in public sector agencies.

Since 2003, as part of reforms to the state budget process, all general government sector agencies are required to prepare a Results and Services Plan each year. Results and Services Plans outline the products or services that the agency will provide and align these to the government's desired or intended impacts on the community (results).

Results and Services Plans are intended to:

- strengthen agency strategic planning capabilities and promote closer alignment between planning and the Budget process
- improve funding decisions by providing financial and non-financial information in a consistent format
- improve resource management by NSW Treasury and the agency
- strengthen accountability across government for the delivery of quality services.

Exhibit 3 identifies key services, what needs to be measured, and the results indicators. It demonstrates how results logic can be used to develop links between services delivered and results. Employer satisfaction, for example, can be seen to be an indicator of the alignment between vocational training and industry requirements.



Source: Department of Education and Training - Results and Services Plan 2005.

We found each of the eight case study agencies had prepared a Results and Services Plan or Statement of Business Intent (Department of Housing). These plans included a set of performance measures to monitor success.

Some agencies already had good performance measurement systems in place, which contributed to the quality of their plans.

The quality of performance measures used in Results and Services Plans for the case studies is discussed in chapter 2.

1.3 How do agencies identify government priorities?

In deciding what information to collect, agencies need to be able to judge whether services meet the needs of Government and citizens.

Agencies need to have a clear idea of government expectations

We found that what the program is intended to achieve (the objective) was clearly stated in each agency's Results and Services Plan or Statement of Business Intent.



Exhibit 4: Government priorities for public housing

Some of the policies and priorities the government has identified for public housing are:

- end the arrangement of public housing for life and introduce three types of leases - short-term (up to two years), medium term (up to ten years), and long-term (ten years)
- allocate all public housing on a needs basis
- assist people on low incomes who need support to live independently
- target assistance to the frail elderly, disabled, families with children, the homeless, unemployed and adults on low wages.

The Department of Housing's Statement of Business Intent reflects these priorities and strategies have been developed to achieve them.

Source: Department of Housing 2005

Although we found that each program aligned generally with government priorities, these are sometimes difficult to locate as they can be found in diverse sources such as budget papers, ministerial policy statements and directions and election material. It would be useful if this information was consolidated into a single document and results were reported in a comprehensive way.

Many governments in Australia and overseas have developed high-level non-financial indicators to sit alongside their financial results, to give citizens a more balanced report on how well they have performed.

We have raised this issue in previous reports to Parliament. Whole-of-government reporting would help the Government and central agencies to manage the prioritising of resources between agencies and in delivering better services.

Whole-of-government plans would also consolidate information on government priorities and expectations that cross agency boundaries so that individual agencies can judge how they can best contribute to shared outcomes.

Recommendation

It is recommended that NSW Treasury consolidate information on government priorities for Results and Services Plans and report publicly on whole-of-government outcomes.

2. What performance information do agencies use?

At a glance

The key question we wanted to answer was:

What performance information do agencies use to manage services and is it sufficient?

Our assessment:

In previous audits we reported that some agencies do not publish complete sets of performance information, making it difficult to judge service quality. However, we were unsure if this was because the data was not available or the agency had chosen not to publish the result.

Across the ten programs we found many examples of good practice but some variation in the quality and coverage of performance information. Overall the results were mixed; three agencies did not have sufficient information to provide a balanced view of service delivery. And two of these agencies could not tell us whether their services actually made a difference to clients.

Agencies that we identified as not having sufficient information to judge services were unaware of its importance, collected data on activities but not results, or reported system limitations.

Inadequate performance information presents a risk to effective management and overall accountability.

There is no minimum requirement in NSW for reporting performance to the public. And to date, despite central agency guidance and feedback to agencies, there is still considerable variation in the quality of performance information.

2.1 What performance information do agencies use?

Sound financial and performance information is essential to establish priorities and inform decisions on whether:

- policies and processes work
- to expand, contract, relocate or cease a service
- the most efficient and effective delivery model is being used.

Other audits have highlighted problems with performance reports by agencies

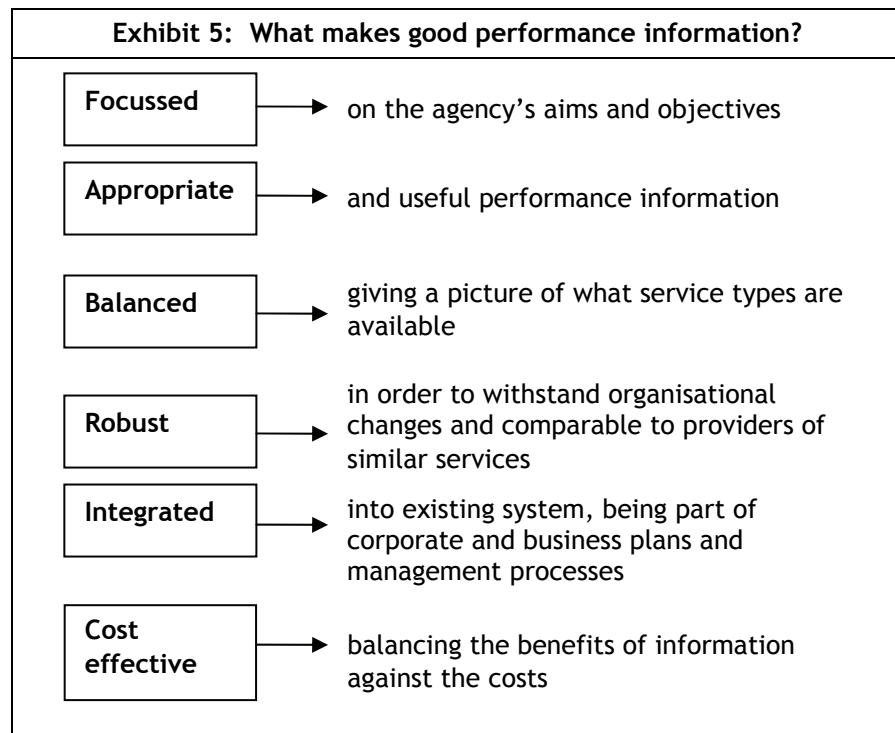
In previous reviews of agency annual reports we found the quality of published performance information varied considerably with some agencies focussing on reporting activities rather than outcomes or results, making it difficult to judge the quality of services.

Unlike other jurisdictions, there are no minimum requirements in NSW that stipulate what an agency must measure, monitor and report externally.

The introduction in 2003 of NSW Treasury's Results and Services Plan model may offer agencies a practical framework to develop more balanced and consistent sets of performance indicators and measures.

In this audit we examined ten case studies to see if the performance information collected was sufficient to inform decisions and judge results (see Appendix 2 for more details). We also ran a focus group with representatives of seven agencies to obtain their views on some of the issues emerging from the case study material.

We assessed the performance information collected by agencies against a better practice framework outlined in exhibit 5.



Source: 'A Framework for Performance Information, 2001', UK Treasury, Cabinet Office, National Audit Office, Audit Commission and the Office of National Statistics.

2.2 Is performance information focussed on aims and objectives?

All of the case study programs had objectives that were consistent with the aims of the agency and seven of the programs had performance measures in place to assess contribution.

Each agency had a program objective consistent with the organisational aim

For example, the government priority for NSW Police is to ensure a safe New South Wales. In order to achieve this, NSW Police aims to reduce:

- fear about crime, anti-social behaviour and public disorder
- crime and violence.

NSW Police use the results logic methodology to describe how the service works and to demonstrate why particular indicators were selected to measure the achievement of government priorities.

NSW Police, through its community support program, provides a 24-hour response to calls for assistance, foot and car patrols, polices public events and educates the community on crime prevention and detection.

Most agencies had performance measures to monitor results In order to assess results, NSW Police monitors:

- response times to calls for assistance
- community feelings of safety or threat
- crime rates.

Not all agencies collected performance information to test contribution However, three of the other programs we reviewed (public dental services, respite care and gambling harm minimisation and counselling treatments) did not collect sufficient performance information to test whether the program contributed to achieving the objectives.

For example, the objective of the public dental service is to maintain good oral health through preventative strategies such as free check-ups and treatments to eligible clients. Yet, the service monitors spending against budget, the number of treatments provided and average waiting times against targets for urgent treatment.

The service could better measure progress with its preventative strategies by capturing data on the number of clients seeking dental services (unmet demand) or data on the number of check ups available (supply) or the number waiting for a routine check up (timeliness) or improvements in the oral health of the target populations.

The NSW Office of Liquor, Gaming and Racing advised that it commenced a program in January 2006 to measure the effectiveness of its treatment services. The Department of Ageing, Disability and Home Care advised that it now has systems in place to monitor the impact of respite services.

2.3 Is performance information appropriate and useful?

Different stakeholders have different needs and require different types of performance information. The type of information needed by managers differs from the requirements of customers and others.

Exhibit 6: Example of different information needs	
Stakeholder	Information needed
Customer	Availability of services, waiting times, service quality, timeliness, cost
Taxpayer	Cost, value for money, effectiveness
Management	Cost of service, number of clients receiving service

Source: A Framework for Performance Information, 2001; Audit Office research.

It was more likely to find data of interest to customers missing

We found that, where it was missing, it was more likely to be data of interest to customers rather than management.

For example, in two of the ten programs, public dental services and respite services, we found there was no data on how long a client may wait to receive a service.

Exhibit 7: Monitoring waiting times

The Department of Ageing, Disability and Homecare provides respite services for people with an intellectual disability.

During the audit, the Department implemented its Client Information System. This permits it to record the number of requests for respite care and whether or not respite care was provided. It also identifies urgent requests to which the Department may need to give priority. Managers are now able to judge if the service can meet demands for respite and the volume of unmet demand.

Prior to this the Department could not accurately identify the number of people in need of this service and did not retain data on requests for placement that were not met.

Managers were unable to judge if the service was meeting the needs of all clients or the extent of unmet demand.

Source: Audit Office research

The remaining programs collected some data on services to clients. For example, performance measures for the gambling harm minimisation telephone counselling service include number of calls received, time taken to answer calls and the number of calls abandoned.

2.4 Is performance information balanced and complete?

The performance measures used by an agency should provide an overall picture of what the agency or program is doing. Systems that focus measures on one area of performance may cause activities to be neglected. For example, measuring only the cost of a government service may ignore issues with quality and access.

Performance measures should provide data on all elements of service delivery, that is inputs, outputs and results or effectiveness. Timeliness, quality and the cost of services should also be monitored.



Exhibit 8: Monitoring the performance of NSW Local Courts

NSW Local Courts have established a comprehensive performance information system to measure performance. Local courts have introduced standards for timeliness of court hearings to ensure that matters are dealt with efficiently.

Local courts monitor and report on:

- performance against time standards
- throughput
- court utilisation
- cost per case.

Source: Audit Office research

We found that performance information for most programs was reasonably complete.

Seven out of ten programs could measure results

Although one of the more difficult areas to measure is program effectiveness, we found seven out of the ten programs had indicators in place to monitor these impacts.



Exhibit 9: Demonstrating success

The Department of Health is trying to reduce childhood obesity through its healthy school canteen strategy. The objective is to get public school canteens to introduce healthy and nutritious food in line with national dietary guidelines.

The Department measures success by monitoring:

- changes to canteen menu
- changes to vending machines to include healthy food
- types of unhealthy products remaining on canteen menu
- parent satisfaction with the canteen menu.

The Department also monitors the number of people who are overweight or obese to see if the program is having any impact.

Data collected by the Department shows how the program contributes to the objective of reducing childhood obesity.

Source: NSW Department of Health 2006

Three programs could not measure all results or impacts

Three programs, respite services, public dental services and gambling harm minimisation and counselling treatments, did not collect sufficient data to measure results or impacts.

Through recent improvements to its management information systems, the Department of Ageing, Disability and Homecare is developing better measures of its ability to support and maintain carers.

In regard to the other programs, agencies reported they were currently developing indicators of effectiveness. The NSW Office of Liquor, Gaming and Racing commenced in January 2006 a program to measure effectiveness of its gambling harm minimisation and counselling treatments which will be implemented by June 2009.

2.5 Are performance measures robust, consistent and comparable?

Performance measures need to be set up in a way to withstand changes in personnel or organisational structures. Measures should also be relevant, reliable, well-defined, and comparable (over time or to similar programs elsewhere) and consistent in planning documents.

Seven of the ten programs had used the same performance measures for some time. In two cases, performance measures were being developed (gambling harm minimisation and counselling treatments and public dental services). Only two of the programs (local courts and maternity services) published data comparing performance with similar services elsewhere (see also chapter 3). In public housing, the program objectives changed in 2004 and new indicators were developed to measure impacts.

We found that most agencies have consistent performance measures in planning documents and Results and Services Plans.

2.6 Are performance measures cost effective?

Most agencies considered the practices in place for data collection were cost effective. The public housing program still relies on manual systems for collecting essential performance data, which they report is costly and time consuming compared to systems used by other agencies.

Exhibit 10: The cost of data collection
<p>The Department of Housing's Central Sydney Division collects data on rents due, turnaround time for properties, projected costs and cash flow requirements of repairs and redevelopments, the number of vacant properties and the time properties are left unoccupied.</p> <p>Managers of the Department's Central Sydney Housing Services Division consider this information essential for managing the portfolio. However, much of this data is compiled manually as the current management information systems require further refinement.</p>

Source: Audit Office research.

Agencies need to balance the value of data with the cost of collecting it.

2.7 Is performance information adequate?

Overall we found that there was a lot more performance information being collected by managers to monitor programs than was appearing in published documents. And generally the coverage and quality of indicators was good but the results varied.

There were really only three programs where we had specific concerns with the lack of non-financial data, namely public dental services, respite services and gambling harm minimisation and counselling treatments. All three agencies have advised that they are currently developing performance indicators and putting systems in place to capture meaningful performance information.

Performance information is the primary means by which agencies account for performance to resource providers, customers, Parliament and other stakeholders. It is also essential to monitor, manage and possibly improve performance.

Participants of the focus group that we used to further explore our findings, identified some barriers to good quality performance information, namely:

- a shortage of skills in the public sector in the use and interpretation of performance information
- political sensitivities associated with the use of performance information publicly
- no overarching framework for whole-of-government performance reporting
- no minimum requirements that dictate the type of performance information agencies should collect and report on
- methodological problems in developing indicators for some programs where the impacts are long term.

Similar issues were raised by the case study agencies.

Participants reported that factors which encouraged and assisted good performance information was an increased demand from external agencies for performance data in exchange for funding (NSW Treasury and the Commonwealth Government).

- Recommendation** It is recommended that NSW Treasury further assist agencies to improve the quality of performance information by:
- providing additional guidance on developing performance measures consistent with the principles listed in exhibit 5 and in NSW Treasury's own guidelines
 - continuing to provide feedback to agencies on the quality and coverage of performance measures used in Results and Services Plans.

3. How do agencies use performance information?

At a glance

The key question we wanted to answer was:

How do agencies use performance information to manage services and set priorities?

Our assessment:

Performance information should be used to monitor and plan services and judge results. Performance information should also be used to hold managers to account.

We found that eight of the ten programs effectively used performance information to redirect resources to areas of highest priority or to address changes in client needs.

Agencies also need to set clear and concrete performance expectations or targets in order to track progress and use benchmarks to demonstrate achievements. Nine programs had established targets against which performance was compared, but agencies were particularly reluctant to publish results.

Agencies also shied away from using performance information on similar programs in other states to compare results in NSW and to identify where services could be improved or savings made.

3.1 How do agencies use performance information?

We found that in those agencies where good quality performance measures were in place, effective use was made of performance information to guide decisions such as where to best allocate funds or the type of resources needed.

Generally, performance information was used to hold managers to account and in most cases agencies had set performance expectations to demonstrate achievements or identify gaps. What was missing in most cases was reporting against these performance expectations to Parliament or the public.

Even where results are published, without clear expectations, it is not possible to judge whether the results achieved represent good performance or otherwise.

3.2 How is performance information used to manage services?

We found eight of the programs used performance information to monitor progress and guide resource allocation decisions. For example, TAFE NSW had used enrolment data to move funds between colleges and the Department of Housing had used data on client needs to decide what its property portfolio should consist of.



Exhibit 11: Using information to maximise results

Despite the introduction of numerous health promotion programs, performance data on the rate of obesity, physical inactivity, vegetable and fruit consumption and smoking indicated a worsening trend across the state.

To address this, the Department of Health made available additional funds to those area health services that were identified as most in need. Community specific strategies were developed focussing efforts on addressing one or two risk factors such as obesity or smoking rather than on all health risks.

The Department is now monitoring the impacts of these special programs using performance measures that monitor changes in behaviours as well as overall improvements in health outcomes.

Source: Audit Office research

In contrast, there was insufficient performance information collected on two of the programs (public dental services and gambling harm minimisation and counselling treatments) to enable managers to decide whether or not resources could be better spent.

The NSW Office of Liquor, Gaming and Racing uses a resource distribution model to allocate funds which also identifies and responds to changes in demand. However, until its follow-up program was commenced in January 2006 it had no means of ensuring that the treatments funded were effective in reducing gambling harm.

3.3 Are performance expectations used to judge performance?

Good management requires that a manager knows what level of performance is expected and can demonstrate achievements against this. Clear and concrete performance expectations need to be set using targets or benchmarking performance to services elsewhere.

Nine of the programs had set some performance expectations and were monitoring results against these.



Exhibit 12: Reporting performance against targets

The Attorney General’s Department publishes a comprehensive set of timeliness targets for matters dealt with by local courts including:

- summary criminal trials to be finalised within 12 months - target 100%
- committals for trial to be finalised within 9 months - target 100%
- civil proceedings to be finalised within 12 months - target 100%.

Source: Audit Office research

The gambling harm minimisation and counselling treatments program was the only program with no performance targets, although the NSW Office of Liquor, Gaming and Racing has advised that its follow-up program establishing baseline measurements and targets commenced in January 2006.

Only local courts published results against a comprehensive set of targets. The remainder used targets for internal review only or published one or two results.

Exhibit 13: Not publishing targets
<p>NSW Police uses a suite of indicators to monitor the performance of its community support program including measures such as:</p> <ul style="list-style-type: none"> ▪ police response times ▪ changes in reported crimes such as assaults, break and enter, stealing, stolen vehicles, malicious damage and fraud ▪ the number of drug offences detected. <p>Targets have been set for each of these indicators and the performance of local area commands is reviewed against these expectations. Targets have also been included in the Results and Services Plan for NSW Police.</p> <p>These targets do not, however, appear in the NSW Police annual report.</p> <p>NSW Police reports on results for each of these indicators but considers these targets are ‘stretch goals’ that are more appropriately used internally as performance management tools.</p>

Source: Audit Office research

3.4 Is performance information used to benchmark services?

Six programs benchmarked some areas of performance against baseline data or regional results or, in the case of maternity services and local courts, against a similar program in another jurisdiction.



Exhibit 14: Using internal benchmarks to improve performance
<p>The Department of Housing’s Central Sydney Housing Services Division monitors performance in regard to rental arrears and the average number of days a property is vacant.</p> <p>Data is collected for the area as a whole and for each of the 64 teams. The performance of each team is reported against the average rental arrears for the area and the average number of days the property is vacant to judge how the team is performing.</p>

Source: Audit Office research

Agencies avoided benchmarking with other states even where data was readily available

Yet agencies mostly avoid using comparative data from other jurisdictions to judge costs or results even where this data is publicly available.

This is despite NSW Treasury’s guidelines for preparing Results and Services Plans which encourage agencies to make use of inter-jurisdictional performance information to benchmark performance.

For example, we found that seven programs - vocational education and training, community support, community safety (fire prevention and mitigation), local courts, public housing, respite care and health promotions - provide data on an annual basis for the *Report on Government Services* published by the Commonwealth Government's Productivity Commission.

Exhibit 15: Examples of benchmark data for the community support program						
Performance measures	Results 2003-04					
	NSW	Vic	Qld	WA	SA	Tas
Expenditure per person	\$157	\$103	\$87	\$148	\$115	na
Homicides per 100,000 people	1.3	1.5	1.7	1.9	1.8	0.6
Victims of murder per 100,000	1.1	1.0	1.4	1.7	1.8	1.5
Victims of armed robbery per 100,000	42.6	22.3	22.4	23.5	32.9	10.2

Source: Report on Government Services 2006.

Other sources of comparative data for the case study programs included publications by the Australian Bureau of Statistics, Australian Institute of Health and Welfare and the Ministerial Council on Education, Employment, Training and Youth Affairs.

Reasons given by agencies and focus group participants for not comparing performance to other states were differences in:

- program structures making comparisons meaningless
- data definitions
- operating environments.

The reluctance of agencies to benchmark performance with similar services in other jurisdictions is an issue we have raised in previous reports to Parliament. The fact that these agencies do not publish benchmark comparisons, either cost or performance with similar services in other states, makes it impossible to know how close performance comes to best practice.

3.5 Is performance information used to report results?

In an earlier report, we found that published performance information was often inadequate to allow judgements to be made. The reasons for this were:

- agency reluctance to report any setbacks or problems in performance
- performance reporting takes place in a political environment
- there are few incentives for good reporting and few sanctions for poor reporting.

Focus group participants and program managers involved in this audit also identified a number of reasons for limited public information on performance:

- no mandatory minimum standard for publicly reporting performance information
- relatively small programs may be omitted from public reports
- results may be difficult to demonstrate
- there may be a reluctance to report poor performance
- the agency may have a perception that the public is not interested.

Agencies are now starting to capture a core set of performance information in Results and Services Plans. Results and Services Plans are confidential Cabinet documents that are not available to the public and are exempt documents under the *Freedom of Information Act 1989*.

Some agencies, such as NSW Treasury, Office of State Revenue, the Department of Community Services and the NSW Food Authority publish extracts from their Results and Services Plans on their websites or as part of their corporate plans or annual reports.

Recommendation

It is recommended that NSW Treasury require agencies to:

- publish Results and Services Plans that include results logic (the link between services provided and their impact), performance measures and performance expectations
- report on results for these performance measures against performance expectations in annual reports.

Appendices

Appendix 1: About the audit

Audit objective This performance audit examined what information agencies collect to manage services and how this information is used to improve services and achieve results.

Lines of inquiry In reaching our opinion against the audit objective, we sought to answer the following questions:

1. What performance information should agencies use to manage services?
2. What performance information is collected by agencies to manage services and set priorities?
3. How is performance information used by agencies to manage services and set priorities?

Audit criteria In answering the lines of inquiry, we used the following audit criteria (the ‘what should be’) to judge performance. We based these standards on our research of current thinking and guidance on better practice. They have been discussed, and wherever possible, agreed with those we are auditing.

For line of inquiry 1, we assessed the extent to which performance information is used to guide agencies in developing indicators, measures and outcomes that align with the priority outcomes of the government.

For line of inquiry 2, we assessed the extent to which:

- program objectives are defined and focus on client needs
- program performance measures align with objectives
- the agency has developed a set of indicators to help plan and monitor the effectiveness of service delivery and results
- program performance management framework aligns to best practice
- the agency’s data collection systems provide financial and non-financial information necessary to plan services and measure the effectiveness of the program
- the agency accesses relevant information from external sources/ other jurisdictions to plan services and compare performance.

For line of inquiry 3, we assessed the extent to which:

- the agency has identified who is responsible for achieving program performance
- the agency has developed performance targets for the program that are challenging but achievable and are reviewed on a regular basis
- program performance information is monitored on a regular basis, including trends over time
- the agency compares its program performance with similar programs in other jurisdictions and strives to achieve best practice
- information on program performance is used to guide service delivery decisions
- performance information is regularly reported to the CEO and Minister.

Audit scope	<p>The audit focused on performance information necessary to guide decisions making.</p> <p>We examined what performance information program managers use to plan services and assess service delivery and results. We also examined the objectives and priorities for each program to ensure these aligned with agency plans and government priorities.</p> <p>We examined how information is used to monitor, analyse and review service provision. We also examined who this information is reported to and the frequency of reports.</p> <p>This audit did not examine:</p> <ul style="list-style-type: none"> ▪ the management and operations of the programs ▪ the effectiveness and performance of the programs.
Audit approach	<p>We acquired subject matter expertise by:</p> <ul style="list-style-type: none"> ▪ interviewing program managers and staff in the participating agencies ▪ interviewing representatives from NSW Treasury and the Premier's Department ▪ reviewing background information on the selected programs ▪ reviewing evaluation reports and program performance reports ▪ reviewing guidelines and background information provided by NSW Treasury and Premier's Department. <p>A focus group facilitated by a consultant was conducted with seven agencies to validate emerging issues and findings and identify best practice examples.</p> <p>We also researched the use of performance information in other jurisdictions to identify best practice examples. We examined the following jurisdictions:</p> <ul style="list-style-type: none"> ▪ other Australian states ▪ United Kingdom ▪ Canada. <p>The following ten programs were selected as case studies:</p> <ul style="list-style-type: none"> ▪ Attorney General's Department - Hearings in NSW Local Courts ▪ Department of Education and Training - The Vocational Education and Training program (TAFE) NSW ▪ NSW Police - Community Support Program ▪ NSW Fire Brigades - Community Safety: Prevention and Community Preparedness ▪ Department of Health - Health promotion programs Public Dental Services Maternity services in public hospitals ▪ Department of Housing - Public housing in major cities ▪ Department of Ageing, Disability and Home Care - Respite care services ▪ NSW Office of Liquor, Gaming and Racing - The Responsible Gambling Fund's gambling harm minimisation and counselling treatments.

Audit selection	We use a strategic approach to selecting performance audits which balances our performance audit program to reflect issues of interest to Parliament and the community. Details of our approach to selecting topics and our forward program are available on our website.
Audit methodology	Our performance audit methodology is designed to satisfy Australian Audit Standards AUS 806 and 808 on performance auditing, and to reflect current thinking on performance auditing practices. We produce our audits under a quality management system certified to International Standard ISO 9001. Our processes have also been designed to comply with the auditing requirements specified in the <i>Public Finance and Audit Act 1983</i> .
Acknowledgements	<p>The Audit Office would like to thank staff from the Attorney General's Department, Department of Education and Training, NSW Police, NSW Fire Brigades, Department of Health, Department of Housing, Department of Ageing, Disability and Home Care and the NSW Office of Liquor, Gaming and Racing who contributed to our understanding of what performance information was used for to manage services.</p> <p>We would also like to thank the representatives from agencies who attended our focus group: the Ambulance Service of NSW, Department of Community Services, Department of Corrective Services, Department of Education and Training (primary and secondary education), Department of Tourism, Sport and Recreation, Office of Fair Trading, and the Office of State Revenue.</p> <p>We also thank officers in the NSW Treasury and NSW Premier's Department for their assistance.</p>
Audit team	Our team leader for this performance audit was Geoff Moran, who was assisted by Angelina Pillay. Jane Tebbatt provided direction and quality assurance.
Audit cost	Including printing and all overheads the estimated cost of the audit is \$383,160.

Appendix 2: About the programs

Department of Education and Training

Vocational Education and Training program - TAFE NSW - Northern Sydney Institute

Program and objectives	<p>The primary focus of TAFE NSW is to provide vocational education and training that is aimed at meeting the employment needs and expectations of students, parents and employers.</p> <p>TAFE NSW recognises skills and knowledge gained through education, work or life experience and assists people to gain qualifications. Most courses are designed so that students with prior expertise in their area can start the course at a level appropriate to their skills and abilities.</p>
How performance information is used	<p>TAFE NSW Northern Sydney Institute uses performance information to:</p> <ul style="list-style-type: none"> ▪ plan a range of courses to meet student and industry needs ▪ evaluate and improve TAFE courses ▪ reduce cost and maximise the hours of TAFE courses available ▪ improve enrolment and course completion rates.
Performance measures/results indicators	<p>Inputs</p> <ul style="list-style-type: none"> ▪ utilisation of TAFE facilities ▪ actual student hours compared to budget ▪ average TAFE cost per student hour ▪ capital investment per student ▪ expenditure against budget. <p>Outputs</p> <ul style="list-style-type: none"> ▪ number of target equity groups enrolled ▪ module completion rate ▪ student satisfaction with TAFE services. <p>Results</p> <ul style="list-style-type: none"> ▪ graduates employed six months after completing a course ▪ employers satisfied with vocational education and training.
Publishing results	<p>Internal targets have been developed for the performance indicators and performance is reported internally against these. The Department of Education and Training's annual report includes comprehensive information on TAFE NSW performance, but the Department does not publish results against targets.</p> <p>TAFE NSW Northern Sydney Institute does internal benchmarking and the Department publishes comparisons of performance against benchmarks in its annual report.</p>
Using benchmark data to improve services	<p>TAFE NSW provides data to the <i>Report on Government Services</i>. This assists comparison and benchmarking between states. TAFE NSW provides data on employment outcomes for students, student satisfaction, and qualifications achieved by students.</p>

The Ministerial Council on Education, Employment, Training and Youth Affairs (MCEETYA) also publishes information from all states on vocational education and training including participation rates, unmet demand, revenue collected.

TAFE NSW Northern Sydney Institute does not use this data to benchmark its performance with similar services in other jurisdictions as it considers the services are generally not comparable.

However, TAFE NSW does benchmark some results against similar operations in other jurisdictions or national averages.

NSW Police Community Support Programs

Program and objectives	<p>The objective of the Community Support Program is to improve community safety and security. This program is provided by 80 Local Area Commands (LACs) across NSW, and represent the bulk of police activity.</p> <p>The Community Support Program includes:</p> <ul style="list-style-type: none"> ▪ responding to calls for help (made by phone or in person), recording and attending where necessary ▪ patrolling (by foot, car, bicycle, horse, launch) to provide a police presence to protect the community and deter criminal activity ▪ policing public events (sports, parades, demonstrations, celebrations) to preserve order and control crowds ▪ community liaison and crime prevention partnerships with groups involved in social issues ▪ community education to reduce the impact of crime and provide preventive measures and answering public inquiries.
How performance information is used	<p>The Community Support Program uses performance information to:</p> <ul style="list-style-type: none"> ▪ plan responses to incidents, emergencies and public events ▪ reduce incentives and opportunities to commit crime ▪ plan the provision of a visible police presence and liaison with the community and government organisations concerned with maintaining peace, order and public safety.
Performance measures/results indicators	<p>Inputs</p> <ul style="list-style-type: none"> ▪ number of rostered officers ▪ hours per officer available ▪ resource deployment on preventative and reactive policing ▪ overtime per head ▪ expenditure against budget. <p>Outputs</p> <ul style="list-style-type: none"> ▪ number of calls responded to ▪ response times ▪ police hours on specific activities ▪ number of crime scenes attended. <p>Results</p> <ul style="list-style-type: none"> ▪ crime statistics (break and enter, car theft, assaults etc) ▪ satisfaction with police ▪ confidence in police ▪ complaints per 100,000 people ▪ community perceptions of public safety and police performance.

Publishing results Targets have been developed for each of the performance indicators and results are reported against these internally. The annual report includes information on community support programs but does not include performance against targets.

Using benchmark data to improve services NSW Police conducts some internal benchmarking between LACs (response times, staff leave, public satisfaction, complaints management) as part of the Operational Crime Review process, however, it does not publish this benchmark data.

The NSW Police provides data to the *Report on Government Services* on satisfaction with the police, feelings of safety, opinions on social problems, crime rates and cost of police services but NSW Police does not use this data to compare performance with similar services in other states.

**Department of Health
Public Dental Services**

Program and objectives	<p>The Department of Health’s public dental service aims to maintain good oral health by providing free dental care for eligible patients. These services are provided in dental teaching hospitals, community health centres and school based clinics. Some public dental care is also provided by private practitioners through a fee for service scheme.</p> <p>Eligibility for free public dental services includes adults with Health Care Cards or Pensioner Concession Cards and Commonwealth Seniors Health Card holders and their dependents.</p>
How performance information is used	<p>The Department of Health uses performance information to monitor:</p> <ul style="list-style-type: none"> ▪ the number of patients needing emergency dental treatment and waiting times against targets ▪ expenditure against budget.
Performance measures/results indicators	<p>Inputs</p> <ul style="list-style-type: none"> ▪ expenditure against budget. <p>Outputs</p> <ul style="list-style-type: none"> ▪ proportion of 5 year olds that are caries free ▪ assessment and treatment against target times for emergency cases ▪ number of occasions of service. <p>The Department is not able to identify the total number of patients who require free dental treatment, where they are, their age or condition and the type of treatment they need, or the time that patients may wait for non-urgent treatment.</p>
Publishing results	<p>Targets have been established for internal use for some of these indicators but reporting performance against these measures has only recently been introduced.</p> <p>The Chief Health Officer publishes in <i>The health of the people of NSW</i> information on the occasions of service (number of dental visits and treatments by children and adults) and on the dental status of adults (none, some or all natural teeth missing).</p>
Using benchmark data to improve services	<p>The Australian Institute for Health and Welfare publishes information on percentage of water fluoridation in different jurisdictions, and dental caries in 6 and 12 year olds.</p> <p>However, the program does not use benchmark data to compare performance between area health services or with other jurisdictions.</p>

Department of Health

Centre for Chronic Disease Prevention and Health Advancement: Health Promotion Programs

Program and objectives Health promotion programs promote good health and early intervention strategies to prevent health problems and help people avoid illness and injury and significantly reduce hospitalisations. The focus of these programs is on early intervention and prevention, rather than on treatment after a problem has developed.

The key programs include:

- tobacco control - quit smoking promotions
- nutrition and physical activity - healthy eating and exercise and reducing obesity
- falls prevention - reducing injury due to falls in older people
- early childhood education - health promotions in schools.

Health promotion strategies and key performance indicators are developed by the Centre. Program delivery is the responsibility of area health services.

How performance information is used The Centre and the area health services use performance information to:

- assist in planning and improving promotion programs
- provide information on whether program initiatives are successful or not
- help in determining whether prevention, early intervention and primary care approaches are improving health equity, leading to a healthier population and reducing health care costs.

Performance measures/results indicators

Inputs

- expenditure against budget.

Output

- fall injury hospitalisation for people aged 65 years and over (rate per 100,000 population)
- secondary school students perception of their weight.

Results

- proportion of adults overweight or obese
- proportion of smoke free households
- proportion of population at risk due to alcohol consumption
- proportion of population smoking daily or occasionally
- proportion of population doing adequate physical activity
- proportion of population taking recommended daily intake of fruit
- proportion of population taking recommended daily intake of vegetables.

Publishing results Targets for the above are included in the Department's Results and Services Plan. Each area health service has targets and reports performance against them.

Targets for adult smoking rates are included in the *NSW Tobacco Action Plan 2005-2009* (a public document) and Budget Papers 2005-06. No other targets are published.

Data on overweight adults, smoke free households, alcohol consumption, daily or occasional smoking and physical activity are published annually by the Chief Health Officer in *The health of the people of NSW*.

Using benchmark data to improve services

The Report on Government Service includes data from other states on hospitalisation of older people for injuries due to falls.

The Centre reviews performance data from the area health services and uses this to compare performance. The program does not publish benchmarks between area health services or with other jurisdictions.

The Centre has indicated difficulties in comparing performance to other jurisdictions due to differences in the structure of health promotion programs.

Department of Health

Maternity services in public hospitals

Program and objectives	<p>This program provides comprehensive maternity services in public hospitals that promote the best possible health outcomes for women and their babies.</p> <p>Maternity services offer a range of services including care, information and advice during pregnancy, childbirth services and post-natal care (after birth).</p> <p>There are however, variations in services across the State. Differences are due to demographic profile, health workforce supply, access to transport, level of services and capacity available in hospitals.</p> <p>Pregnant women are given a choice on a range of services available including birth setting, type of birth and subsequent care.</p>
How performance information is used	<p>Area health services use performance information on maternity services to:</p> <ul style="list-style-type: none">▪ plan and improve the range of services provided during pregnancy▪ distribute resources to cater for demand▪ evaluate reasons for mortality, low birth weight and complications.
Performance measures/results indicators	<p>Inputs</p> <ul style="list-style-type: none">▪ expenditure against budget▪ number of maternity beds. <p>Outputs</p> <ul style="list-style-type: none">▪ confinements where first antenatal visit was before 20 weeks conception▪ family's first postnatal health home visit▪ infants fully immunised at 12 to less than 15 months▪ bed occupancy rate. <p>Results</p> <ul style="list-style-type: none">▪ full term births less than 2,500g▪ maternal deaths.
Publishing results	<p>These measures are included in the Department of Health's Results and Services Plan. Each area health service has targets and reports performance against them.</p> <p>Data on these measures is published annually by the Chief Health Officer in <i>The health of the people of NSW</i> and the <i>Mothers and Babies Report</i>. The latter report includes a comparison of services provided by area health services. The Department does not publish any targets in public documents.</p>

Using benchmark data to improve services

Benchmarking data is used extensively by maternity services. The annual *Mothers and Babies Report* compares performance for each area health service using data on clients, target population, services, incidences of birth defects and maternal and perinatal deaths.

This data is used by area health services to compare performance and trends and plan for services, resource distribution and to create new targets.

The NSW Maternal and Perinatal Committee uses benchmark and better practice data from national reports on maternal deaths to review maternal and perinatal deaths in NSW and to identify areas for improvement.

NSW Fire Brigades

Community Safety: Prevention and Community Preparedness

Program and objectives	<p>The Prevention and Community Preparedness program aims to reduce the number and severity of emergency incidents, deaths, injuries and property damage through effective fire prevention programs.</p> <p>It also helps people prepare for emergencies by building community capacity and resilience. This is done through fire education programs in schools, fire safety campaigns for seniors, installing smoke alarms, safety messages in the local media and fire safety activities carried out by fire crews.</p> <p>The program also delivers workplace training such as basic fire instructions, evacuation, hazardous material information and rescue training to commercial, industrial, health care and other emergency services.</p> <p>Community Fire Units (CFUs) are also part of this program. These units are made up of local resident volunteers who are trained to protect their properties from bush fires until fire services arrive.</p>
How performance information is used	<p>The Prevention and Community Preparedness program uses performance information to:</p> <ul style="list-style-type: none">▪ plan fire prevention programs to meet community needs▪ allocate resources based on risk, need and priorities▪ develop risk management strategies based on local needs▪ develop programs and evaluate them to see what works best.
Performance measures/results indicators	<p>Inputs</p> <ul style="list-style-type: none">▪ expenditure against budget. <p>Outputs</p> <ul style="list-style-type: none">▪ households with smoke alarms installed▪ CFUs established at high-risk locations. <p>Results</p> <ul style="list-style-type: none">▪ increased 000 and safe behaviour awareness. <p>Analysis by NSW Fire Brigades (NSWFB) identified the effectiveness of smoke alarms in improving safety for homes and families. NSWFB research also revealed that in other jurisdictions legislation was more effective than education programs in achieving widespread adoption of smoke alarms. Legislation making smoke alarms compulsory in all NSW homes was introduced from 2006.</p>

Publishing results	<p>The performance indicators are identified in the Results and Services Plans. NSWFB has since developed internal targets for accidental fires and suspicious fires per head of population, the number of CFUs, the number of applications outstanding for CFUs in high and medium risk areas, dollar loss due to fires and the number of homes visited as part of education programs.</p> <p>Only performance against the target for smoke alarms installed is published. NSWFB does not publish any comparisons of performance against data from other jurisdictions.</p>
Using benchmark data to improve services	<p>NSW Fire Brigades provides data to the <i>Report on Government Services</i> on the number and percentage of households with an operational smoke alarm or smoke detector installed. This also includes information on the types of community awareness, fire education programs and prevention activities delivered by fire authorities in each state and territory.</p>

**Attorney General's Department
NSW Local Courts**

Program and objectives	<p>The NSW courts system is made up of three levels of courts: local courts, district courts and supreme courts.</p> <p>All criminal and many civil cases first enter the court system through local courts which operate in 153 locations. Magistrates preside over cases heard in the local court, which include civil matters with a monetary value of up to \$60,000, mental health and family law matters, and child care and children's criminal proceedings. Ninety eight per cent of all criminal and civil cases in NSW are heard in local courts.</p> <p>Local court case loads vary. The busiest courts operate full time, whereas those in smaller centres may only operate for a few days per week. Local court case loads are managed to ensure that cases are finalised in a timely manner while resources - magistrates and support staff - are efficiently used.</p>
How performance information is used	<p>The Attorney General's Department uses performance information on local courts to monitor:</p> <ul style="list-style-type: none">▪ timeliness of disposal of cases and backlog of cases against standards▪ local courts' ability to keep up with their workload▪ court utilisation and cost per case.
Performance measures/results indicators	<p>Inputs</p> <ul style="list-style-type: none">▪ clearance ratio▪ courtroom utilisation▪ cost per finalisation▪ expenditure against budget. <p>Outputs</p> <ul style="list-style-type: none">▪ cases completed within five appearances▪ complaints▪ client satisfaction. <p>Results</p> <ul style="list-style-type: none">▪ timeliness (cases completed within six, nine or 12 months).
Publishing results	<p>The Attorney General's Department Results and Services Plan includes similar performance indicators. Targets for all these indicators are included in internal documents.</p> <p>Performance is reported annually and comparisons are made with other states and national averages.</p> <p>The Department publishes the <i>Local Courts Bulletin</i>; a public document which contains time standards. Additional performance targets are also included in other publications such as the <i>Local Court of NSW Annual Review 2004</i> and the Department's annual report.</p>

Using benchmark data to improve services

The Department provides data to the *Report on Government Services* on the number of cases taking longer than six or 12 months, clearance rates and cost per finalisation. The Department's annual report for 2004-05 includes comparisons of timeliness and cost per finalisation in NSW local courts against other states and territories.

The Department use the same indicators for local courts used in the *Report on Government Services* to report performance against benchmarks in its annual reports.

Department of Housing
Public housing in major cities

Program and objectives	<p>The Department of Housing's key objective is to maintain a strong and fair public housing system for people most in need.</p> <p>The public housing program involves the provision of medium to long term rental housing to eligible clients. This program is no longer intended to provide public housing for life but until the client has the capacity to move to other accommodation.</p> <p>The program provides housing for people on low incomes, those at risk of homelessness and people (mainly the frail elderly and disabled) who require housing with a range of support services. The priority for public housing assistance is focussed on those with greatest need.</p>
How performance information is used	<p>The Department of Housing uses public housing program performance information to assist in:</p> <ul style="list-style-type: none">▪ planning the number, types and location of properties it will need to meet future demand▪ monitoring client needs and their perceptions of the quality of service▪ monitoring the condition of properties▪ managing the asset base (including turnaround time and vacant properties).
Performance measures/results indicators	<p>Inputs</p> <ul style="list-style-type: none">▪ average turnaround times▪ number of applicants on waiting list▪ number of households under utilised▪ expenditure against budget. <p>Outputs</p> <ul style="list-style-type: none">▪ recurrent cost per dwelling▪ average cost of providing assistance▪ percentage of properties at maintained standard▪ proportion of households with overcrowding▪ rent collected as percentage of rent charged. <p>Results</p> <ul style="list-style-type: none">▪ proportion of housing allocations to those in greatest need▪ client satisfaction.
Publishing results	<p>The Department of Housing's Statement of Business Intent contains targets for the average turnaround times and number of applicants on the waiting list. The Department does not publish the results of performance against any targets in public documents.</p> <p>The Department does internal benchmarking to reduce rent arrears and maintenance cost but does not publish any comparisons of performance against benchmarks.</p>

Using benchmark data to improve services

The Department provides data to the *Report on Government Services* on the proportion of new tenancies allocated to households with special needs, occupancy rates, turnaround times for vacant stock, rent collected as a proportion of total rent charged and market rent.

The Department does not use this data to compare performance with other jurisdictions as it reports problems with data definitions and program structures.

Department of Ageing, Disability and Home Care

Respite care services

Program and objectives The Department of Ageing, Disability and Home Care (DADHC) provides support and services to more than one million elderly people, people with disabilities and their carers to ensure that they lead independent lives and have the opportunity to participate fully in community life.

Respite care is one of the programs administered by the Department. This program gives short term breaks to families and carers who look after children and adults with an intellectual disability. Its objective is to support the primary carer (usually a family member) in order to maintain their ability and willingness to continue care arrangements.

Respite is for a specified length of time ranging from a few hours to a few days. Respite services can be provided in the home or in respite care centres.

Respite care represents around five per cent of the Department's total expenditure.

How performance information is used The Department uses performance information on respite care to:

- plan effective utilisation of beds in respite care centres
- assess needs of clients and develop programs.

Performance measures/results indicators

Inputs

- number of respite beds
- number of blocked respite beds
- number of planned stays that are relinquished for emergency respite
- cost per respite bed
- cost per client
- cost per available day
- cost per occupied day
- bed utilisation rate and spare capacity
- expenditure against budget.

Outputs

- number of clients receiving respite
- number of overnight stays
- number of daytime only sessions of respite provided to clients
- service users per 1,000 potential population.

During the audit the Department implemented its client information system. This permits it to record the number of requests for respite and whether or not respite care was able to be provided. It also identifies urgent requests to which the Department may need to give priority. Managers are now able to judge if the service can provide respite care and the extent of unmet demand.

DADHC was not able to monitor the impact of respite care on carers' ability to continue to support clients at the time of the audit. However, systems are now in place that allow impacts to be monitored in future.

Publishing results The Results and Services Plan includes targets for most of these performance indicators.

The Department's annual report includes data on the number of respite centres, the number of clients accommodated and the number of clients provided respite in other settings and the number of organisations which provide this type of care. The annual report does not include any targets. The program does not publish any comparisons of performance against benchmarks.

Using benchmark data to improve services The Department provides data to the *Report on Government Services* on expenditure on respite services and number of respite recipients per 1,000 people.

The Australian Institute for Health and Welfare publishes data for each state and territory on funding for respite, expenditure on services and funding by service, types of respite users and users per 1,000 of the potential target population.

The Department does not use benchmark data to compare performance with other jurisdictions. The Department has indicated that there is limited data available for benchmarking across jurisdictions.

NSW Office of Liquor, Gaming and Racing

Gambling harm minimisation and counselling treatments

Program and objectives

The NSW Office of Liquor, Gaming and Racing (formerly the Department of Gaming and Racing) is responsible for the proper conduct and balanced development, in the public interest, of the gaming, racing, liquor and charities industries in NSW.

The Office has six key programs, one of which is harm minimisation.

The Office's gambling harm minimisation and counselling treatments program aims to reduce the risk of irresponsible behaviours in liquor and gaming by providing mechanisms for venues to carry out more responsible service practices. This objective is achieved through policy initiatives, education and compliance.

One aspect of this is the Responsible Gambling Fund (RGF) counselling program. Until 1 January 2006 these activities were carried out by the Casino Community Benefit Fund (CCBF), but are now the responsibility of the NSW Office of Liquor, Gaming and Racing.

The RGF's objectives are funding research, promoting awareness and supporting counselling, treatment and rehabilitation services for problem gamblers and their families.

How performance information is used

The RGF distributes resources for its counselling program based on a Resource Distribution Model, which distributes funds based on client need. The effectiveness of this model will be evaluated in 2006.

The RGF collects comprehensive data on consenting clients using its services to create the client data set (CDS). This data is used to allocate resources across NSW. For example, CDS data is used to monitor service use within a region to determine whether there is a need to maintain, increase or redistribute counselling hours.

Performance measures/results indicators

Inputs

- expenditure against budget
- number of calls received by the counselling telephone service
- time taken to answer calls
- number of call abandoned
- number of clients and counselling services in each region.

Outputs

- number of face to face counselling sessions
- number of telephone counselling sessions.

The Office reports that the effectiveness of treatment services will be measured by conducting a follow-up program. The program commenced in 2006 to assess if counselling services have any impact on gambling behaviour.

Publishing results	<p>The CCBF's annual report 2004-05 contains a summary of grants for treatment and support services for problem gamblers and their families. However, it contains no information on the effectiveness of its treatments in reducing gambling-related harm.</p> <p>The Office will be responsible for reporting on the RGF in its next annual report.</p>
Using benchmark data to improve services	<p>The <i>Report on Government Services</i> does not include these types of services. The Office does not benchmark performance against similar services in other jurisdictions.</p>

Appendix 3:	Glossary
Benchmarking	Comparing performance to the performance of similar operations in other jurisdictions.
Input	Resources (labour, material, facilities) that an agency uses to deliver services.
Intermediate results	Objectives that an agency contributes towards in the short to medium term.
Outcomes	Impacts on the community as a result or consequence of agency outputs.
Outputs	Goods and services produced by the program and provided to the customer. Goods and services can never be outcomes but they are the means by which outcomes are achieved.
Performance information	Information used to monitor an organisation's progress towards its objectives. High quality performance information should be: <ul style="list-style-type: none">▪ focused on the organisation's aims and objectives▪ appropriate to, and useful for, the stakeholders who are likely to use it▪ balanced, giving a picture of what the organisation is doing, covering all significant areas of work▪ robust in order to withstand organisational changes or individuals leaving▪ integrated into the organisation, being part of the business planning and management processes▪ cost effective, balancing the benefits of the information against the costs.
Performance indicator	These provide a means to measure how well an agency has performed in meeting objectives or achieving outcomes.
Program	A specific service for a particular client or group, or a group of similar services.
Results	What an agency is ultimately trying to achieve. Results are the intended impacts of services on the community, the environment or the economy.
Results Logic	A methodology that maps the linkages between services and results.
Results and Services Plan (RSP)	A concise statement of an agency's planned results, services, result indicators and service measures. RSPs should be prepared using a 'results planning' approach called 'results logic' which aims to link what an agency does (services) to the impact that it has on society (results).

**Statement of
Business Intent
(SBI)**

The Statement of Business Intent is an annual agreement between the Treasurer, Portfolio Minister, Chairperson and Chief Executive Officer of a non-corporatised government business. The SBI contains the objectives of the business, nature and scope of operations, strategic directions, financial performance targets and non-financial performance targets.

Targets

The quantified level of performance an agency wishes to achieve within a specified timeframe.

Appendix 4: Further reading on performance information

Auditor-General of Queensland 2005, *Report No. 3: Results of Performance Management Systems Audits of Output Performance Reporting*, Queensland Audit Office 2005, Brisbane

Department of Premier and Cabinet, *Growing Victoria Together Progress Report 2004-05*, Department of Premier and Cabinet, Melbourne

HM Treasury, Cabinet Office, National Audit Office, Audit Commission and Office for National Statistics 2001, *Choosing the Right Fabric - A Framework For Performance information*; HM Treasury, London

New South Wales Treasury Office of Financial Management 2004, *Financial Management Framework: What you do and why: An agency guide to defining Results and Services*, New South Wales Treasury, Sydney

Office of the Auditor General of Canada 2003, *Reporting on Outcomes: Setting Performance Expectations and Telling Performance Stories*, Office of the Auditor General of Canada, Ottawa

Tasmania Together Progress Board 2005, *Tasmania Together benchmark data 2005*, Government of Tasmania, Hobart

The Audit Commission 2000, *On target: the practice of performance indicators*, The Audit Commission, London

The Audit Office of New South Wales 1999, *Performance Audit Report: Key Performance Indicators*, the Audit Office of New South Wales, Sydney

The Audit Office of New South Wales 2000, *Reporting Performance: A guide to preparing performance information for annual reports*, the Audit Office of New South Wales, Sydney

Performance Audits by the Audit Office of New South Wales

Performance Auditing

What are performance audits?

Performance audits are reviews designed to determine how efficiently and effectively an agency is carrying out its functions.

Performance audits may review a government program, all or part of a government agency or consider particular issues which affect the whole public sector.

Where appropriate, performance audits make recommendations for improvements relating to those functions.

Why do we conduct performance audits?

Performance audits provide independent assurance to Parliament and the public that government funds are being spent efficiently and effectively, and in accordance with the law.

They seek to improve the efficiency and effectiveness of government agencies and ensure that the community receives value for money from government services.

Performance audits also assist the accountability process by holding agencies accountable for their performance.

What is the legislative basis for Performance Audits?

The legislative basis for performance audits is contained within the *Public Finance and Audit Act 1983, Part 3 Division 2A*, (the Act) which differentiates such work from the Office's financial statements audit function.

Performance audits are not entitled to question the merits of policy objectives of the Government.

Who conducts performance audits?

Performance audits are conducted by specialist performance auditors who are drawn from a wide range of professional disciplines.

How do we choose our topics?

Topics for performance audits are chosen from a variety of sources including:

- our own research on emerging issues
- suggestions from Parliamentarians, agency Chief Executive Officers (CEO) and members of the public
- complaints about waste of public money
- referrals from Parliament.

Each potential audit topic is considered and evaluated in terms of possible benefits including cost savings, impact and improvements in public administration.

The Audit Office has no jurisdiction over local government and cannot review issues relating to council activities.

If you wish to find out what performance audits are currently in progress just visit our website at www.audit.nsw.gov.au/

How do we conduct performance audits?

Performance audits are conducted in compliance with relevant Australian standards for performance auditing and operate under a quality management system certified under international quality standard ISO 9001.

Our policy is to conduct these audits on a "no surprise" basis.

Operational managers, and where necessary executive officers, are informed of the progress with the audit on a continuous basis.

What are the phases in performance auditing?

Performance audits have three key phases: planning, fieldwork and report writing.

During the planning phase, the audit team will develop audit criteria and define the audit field work.

At the completion of field work an exit interview is held with agency management to discuss all significant matters arising out of the audit. The basis for the exit interview is generally a draft performance audit report.

The exit interview serves to ensure that facts presented in the report are accurate and that recommendations are appropriate. Following the exit interview, a formal draft report is provided to the CEO for comment. The relevant Minister is also provided with a copy of the draft report. The final report, which is tabled in Parliament, includes any comment made by the CEO on the conclusion and the recommendations of the audit.

Depending on the scope of an audit, performance audits can take from several months to a year to complete.

Copies of our performance audit reports can be obtained from our website or by contacting our Office Services Manager.

How do we measure an agency's performance?

During the planning stage of an audit the team develops the audit criteria. These are standards of performance against which an agency is assessed. Criteria may be based on government targets or benchmarks, comparative data, published guidelines, agencies corporate objectives or examples of best practice.

Performance audits look at:

- processes
- results
- costs
- due process and accountability.

Do we check to see if recommendations have been implemented?

Every few years we conduct a follow-up audit of past performance audit reports. These follow-up audits look at the extent to which recommendations have been implemented and whether problems have been addressed.

The Public Accounts Committee (PAC) may also conduct reviews or hold inquiries into matters raised in performance audit reports. Agencies are also required to report actions taken against each recommendation in their annual report.

To assist agencies to monitor and report on the implementation of recommendations, the Audit Office has prepared a Guide for that purpose. The Guide, *Monitoring and Reporting on Performance Audits Recommendations*, is on the Internet at www.audit.nsw.gov.au/publications/better_practice/better_practice.htm

Who audits the auditors?

Our performance audits are subject to internal and external quality reviews against relevant Australian and international standards. This includes ongoing independent certification of our ISO 9001 quality management system.

The PAC is also responsible for overseeing the activities of the Audit Office and conducts reviews of our operations every three years.

Who pays for performance audits?

No fee is charged for performance audits. Our performance audit services are funded by the NSW Parliament and from internal sources.

For further information relating to performance auditing contact:

Stephen Horne
Assistant Auditor-General,
Performance Audit
(02) 9275 7278
email: stephen.horne@audit.nsw.gov.au

Performance Audit Reports

No	Agency or Issues Examined	Title of Performance Audit Report or Publication	Date Tabled in Parliament or Published
78	State Rail Authority (CityRail) State Transit Authority	<i>Fare Evasion on Public Transport</i>	6 December 2000
79	TAFE NSW	<i>Review of Administration</i>	6 February 2001
80	Ambulance Service of New South Wales	<i>Readiness to Respond</i>	7 March 2001
81	Department of Housing	<i>Maintenance of Public Housing</i>	11 April 2001
82	Environment Protection Authority	<i>Controlling and Reducing Pollution from Industry</i>	18 April 2001
83	Department of Corrective Services	<i>NSW Correctional Industries</i>	13 June 2001
84	Follow-up of Performance Audits	<i>Police Response to Calls for Assistance The Levying and Collection of Land Tax Coordination of Bushfire Fighting Activities</i>	20 June 2001
85*	Internal Financial Reporting	<i>Internal Financial Reporting including a Better Practice Guide</i>	27 June 2001
86	Follow-up of Performance Audits	<i>The School Accountability and Improvement Model (May 1999) The Management of Court Waiting Times (September 1999)</i>	14 September 2001
87	E-government	<i>Use of the Internet and Related Technologies to Improve Public Sector Performance</i>	19 September 2001
88*	E-government	<i>e-ready, e-steady, e-government: e-government readiness assessment guide</i>	19 September 2001
89	Intellectual Property	<i>Management of Intellectual Property</i>	17 October 2001
90*	Intellectual Property	<i>Better Practice Guide Management of Intellectual Property</i>	17 October 2001
91	University of New South Wales	<i>Educational Testing Centre</i>	21 November 2001
92	Department of Urban Affairs and Planning	<i>Environmental Impact Assessment of Major Projects</i>	28 November 2001
93	Department of Information Technology and Management	<i>Government Property Register</i>	31 January 2002
94	State Debt Recovery Office	<i>Collecting Outstanding Fines and Penalties</i>	17 April 2002
95	Roads and Traffic Authority	<i>Managing Environmental Issues</i>	29 April 2002
96	NSW Agriculture	<i>Managing Animal Disease Emergencies</i>	8 May 2002

No	Agency or Issues Examined	Title of Performance Audit Report or Publication	Date Tabled in Parliament or Published
97	State Transit Authority Department of Transport	<i>Bus Maintenance and Bus Contracts</i>	29 May 2002
98	Risk Management	<i>Managing Risk in the NSW Public Sector</i>	19 June 2002
99	E-Government	<i>User-friendliness of Websites</i>	26 June 2002
100	NSW Police Department of Corrective Services	<i>Managing Sick Leave</i>	23 July 2002
101	Department of Land and Water Conservation	<i>Regulating the Clearing of Native Vegetation</i>	20 August 2002
102	E-government	<i>Electronic Procurement of Hospital Supplies</i>	25 September 2002
103	NSW Public Sector	<i>Outsourcing Information Technology</i>	23 October 2002
104	Ministry for the Arts Department of Community Services Department of Sport and Recreation	<i>Managing Grants</i>	4 December 2002
105	Department of Health Including Area Health Services and Hospitals	<i>Managing Hospital Waste</i>	10 December 2002
106	State Rail Authority	<i>CityRail Passenger Security</i>	12 February 2003
107	NSW Agriculture	<i>Implementing the Ovine Johne's Disease Program</i>	26 February 2003
108	Department of Sustainable Natural Resources Environment Protection Authority	<i>Protecting Our Rivers</i>	7 May 2003
109	Department of Education and Training	<i>Managing Teacher Performance</i>	14 May 2003
110	NSW Police	<i>The Police Assistance Line</i>	5 June 2003
111	E-Government	<i>Roads and Traffic Authority Delivering Services Online</i>	11 June 2003
112	State Rail Authority	<i>The Millennium Train Project</i>	17 June 2003
113	Sydney Water Corporation	<i>Northside Storage Tunnel Project</i>	24 July 2003
114	Ministry of Transport Premier's Department Department of Education and Training	<i>Freedom of Information</i>	28 August 2003
115	NSW Police NSW Roads and Traffic Authority	<i>Dealing with Unlicensed and Unregistered Driving</i>	4 September 2003
116	NSW Department of Health	<i>Waiting Times for Elective Surgery in Public Hospitals</i>	18 September 2003

No	Agency or Issues Examined	Title of Performance Audit Report or Publication	Date Tabled in Parliament or Published
117	Follow-up of Performance Audits	<i>Complaints and Review Processes (September 1999)</i> <i>Provision of Industry Assistance (December 1998)</i>	24 September 2003
118	Judging Performance from Annual Reports	<i>Review of Eight Agencies' Annual Reports</i>	1 October 2003
119	Asset Disposal	<i>Disposal of Sydney Harbour Foreshore Land</i>	26 November 2003
120	Follow-up of Performance Audits NSW Police	<i>Enforcement of Street Parking (1999)</i> <i>Staff Rostering, Tasking and Allocation (2000)</i>	10 December 2003
121	Department of Health NSW Ambulance Service	<i>Code Red: Hospital Emergency Departments</i>	15 December 2003
122	Follow-up of Performance Audit	<i>Controlling and Reducing Pollution from Industry (April 2001)</i>	12 May 2004
123	National Parks and Wildlife Service	<i>Managing Natural and Cultural Heritage in Parks and Reserves</i>	16 June 2004
124	Fleet Management	<i>Meeting Business Needs</i>	30 June 2004
125	Department of Health NSW Ambulance Service	<i>Transporting and Treating Emergency Patients</i>	28 July 2004
126	Department of Education and Training	<i>School Annual Reports</i>	15 September 2004
127	Department of Ageing, Disability and Home Care	<i>Home Care Service</i>	13 October 2004
128*	Department of Commerce	<i>Shared Corporate Services: Realising the Benefit including guidance on better practice</i>	3 November 2004
129	Follow-up of Performance Audit	<i>Environmental Impact Assessment of Major Projects (2001)</i>	1 February 2005
130*	Fraud Control	<i>Current Progress and Future Directions including guidance on better practice</i>	9 February 2005
131	Follow-up of Performance Audit Department of Housing	<i>Maintenance of Public Housing (2001)</i>	2 March 2005
132	Follow-up of Performance Audit State Debt Recovery Office	<i>Collecting Outstanding Fines and Penalties (2002)</i>	17 March 2005
133	Follow-up of Performance Audit Premier's Department	<i>Management of Intellectual Property (2001)</i>	30 March 2005
134	Department of Environment and Conservation	<i>Managing Air Quality</i>	6 April 2005
135	Department of Infrastructure, Planning and Natural Resources Sydney Water Corporation Sydney Catchment Authority	<i>Planning for Sydney's Water Needs</i>	4 May 2005
136	Department of Health	<i>Emergency Mental Health Services</i>	26 May 2005
137	Department of Community Services	<i>Helpline</i>	1 June 2005

No	Agency or Issues Examined	Title of Performance Audit Report or Publication	Date Tabled in Parliament or Published
138	Follow-up of Performance Audit State Transit Authority Ministry of Transport	<i>Bus Maintenance and Bus Contracts (2002)</i>	14 June 2005
139	RailCorp NSW	<i>Coping with Disruptions to CityRail Passenger Services</i>	22 June 2005
140	State Rescue Board of New South Wales	<i>Coordination of Rescue Services</i>	20 July 2005
141	State Budget	<i>In-year Monitoring of the State Budget</i>	28 July 2005
142	Department of Juvenile Justice	<i>Managing and Measuring Success</i>	14 September 2005
143	Asset Management	<i>Implementing Asset Management Reforms</i>	12 October 2005
144	NSW Treasury	<i>Oversight of State Owned Electricity Corporations</i>	19 October 2005
145	Follow-up of 2002 Performance Audit	<i>Purchasing Hospital Supplies</i>	23 November 2005
146	Bus Transitways	<i>Liverpool to Parramatta Bus Transitway</i>	5 December 2005
147	Premier's Department	<i>Relocating Agencies to Regional Areas</i>	14 December 2005
148	Department of Education and Training	<i>The New Schools Privately Financed Project</i>	8 March 2006
149	Agency Collaboration	<i>Agencies Working Together to Improve Services</i>	22 March 2006
150	Follow-up of 2000 Performance Audit	<i>Fare Evasion on Public Transport</i>	26 April 2006
151	Department of Corrective Services	<i>Prisoner Rehabilitation</i>	24 May 2006
152	Roads and Traffic Authority	<i>The Cross City Tunnel Project</i>	31 May 2006
153	Performance Information	<i>Agency Use of Performance Information to Manage Services</i>	June 2006

* Better Practice Guides

Performance audits on our website

A list of performance audits tabled or published since March 1997, as well as those currently in progress, can be found on our website www.audit.nsw.gov.au.

If you have any problems accessing these reports, or are seeking older reports, please contact our Office Services Manager on (02) 9275 7116.