AUDITOR-GENERAL’S REPORT
PERFORMANCE AUDIT

Managing Sick Leave in NSW Police and the Department of Corrective Services
Follow-up of 2002 Performance Audit

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 Managing Sick Leave in NSW Police and the Department of Corrective Services: Follow-up of 2002 Performance Audit.

R J Sendt
Auditor-General

Sydney
June 2006
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Foreword

The NSW public sector employs over 360,000 people in more than 100 agencies at an annual cost of around $20 billion. A recent government report estimated that a reduction in average sick leave of one day across the public sector would save around $45 million in direct replacement costs for front-line workers.

In the public sector, reduced sick leave can lead to better services to the public and better value for the taxpayer’s dollar. That was the focus of our 2002 audit which looked at sick leave in NSW Police and the Department of Corrective Services.

Periodically we review the extent to which agencies have changed their practices as a result of our audits. This gives Parliament and the public an update on the extent of progress made.

In this follow-up audit, we examine changes following our July 2002 report, and whether sick leave is lower now than in 2002 and is better managed in the two agencies.

Bob Sendt
Auditor-General

June 2006
Executive summary
Executive summary

The focus of our audit

The cost of sick leave and overtime in NSW Police and the Department of Corrective Services is estimated at more than $54 million in 2004-05. A recent government report estimated that a reduction in sick leave of one day across the public sector would save around $45 million per year.

Our 2002 performance audit reviewed the levels of sick leave in NSW Police and the Department of Corrective Services. We found that although NSW Police and the Department of Corrective Services had introduced several initiatives to support the health, safety and welfare of employees, the level of sick leave was high in both agencies and increasing.

Our report identified a range of issues and made a number of recommendations which were fully accepted by both agencies.

This report, four years later, provides an update on progress\(^1\). In particular we reviewed:

- whether recommendations from the original audit were implemented
- what benefits this has generated
- current performance.

Audit opinion

Not all recommendations from our 2002 audit have been fully implemented, despite both agencies accepting them all at the time. NSW Police has not established sick leave targets to measure and report progress. And the Department of Corrective Services has not been able to implement a revised sick leave policy to formalise proposed changes in practice.

For NSW Police, sick leave is worse than it was in 2002. For the Department of Corrective Services, sick leave has remained fairly constant. Both remain higher than the public sector average of eight days or 56 hours per employee. And both agencies have seen an increase in sick leave taken by civilian staff.

We found significant problems with the accuracy and completeness of NSW Police sick leave data. Reporting of sick leave is now more accurate and timely in the Department of Corrective Services, however it advised that the data it provided for our 2002 audit was substantially in error.

Although NSW Police accepted our 2002 recommendation to better manage the impact of sick leave taken by officers employed before 1 April 1988, we could not judge if this has happened. None of the reports we saw gave accurate data on this group to assist monitoring or management decisions.

\(^1\) Our practice is not to make new recommendations in follow-up audit reports. We find lessons and issues.
Our 2002 audit

Key findings

In 2002, we found:

- sick leave was high and increasing
- the agencies needed to improve the way they managed sick leave
- sick leave policies did not address the responsibility of the executive to manage systemic issues affecting sick leave
- information systems did not help in managing sick leave at either the corporate or local level
- the reliability of sick leave data was affected by a failure to comply with established record-keeping procedures
- difficulties and delays in implementing information systems affected data reliability.

Recommendations accepted

NSW Police and the Department of Corrective Services both accepted our recommendations to:

- hold senior management accountable for managing sick leave
- provide training for managers and supervisors on how to manage sick leave
- establish targets and benchmarks to manage sick leave better
- ensure that the management information systems meet the needs of users in supporting the management of sick leave
- coordinate sick leave policy with other human resource initiatives to promote staff welfare and attendance.

NSW Police also accepted our recommendation to better manage the impact of sick leave taken by officers employed before 1 April 1988. These officers have different legislative entitlements if they are injured at work compared to officers employed after this date. In 2002 we found that they took more sick leave on average than officers employed after 1 April 1988.

Appendix 2 provides a summary of the status of recommendations and changes since 2002.

This 2006 audit

Key findings 2006: sick leave trends

For NSW Police, sick leave is worse than it was in 2002. The annual sick leave taken in NSW Police has increased by 12 per cent and the average sick leave taken per employee has increased by six per cent.

For the Department of Corrective Services, sick leave has remained fairly constant at around 12 days per employee. There has been a slight decrease of around two per cent in average sick leave per employee. Recent figures show that overall sick leave taken by Department of Corrective Services employees is much higher than for NSW Police employees.

The Department of Corrective Services has introduced new consent awards in two correctional centres as a way to reduce costs. This has achieved lower rates of sick leave for custodial officers in these centres.
Executive summary

But sick leave taken by civilian staff is an emerging problem in both agencies.

**Key findings 2006: sick leave management**

Both agencies have introduced initiatives to better monitor and manage sick leave since the 2002 audit. But this has not resulted in any substantial decrease in the overall amount of sick leave taken.

Despite changes in the sick leave policy or changes in management responsibilities for reducing sick leave, neither agency has had any real success.

Despite an upgrade to the management information system used by NSW Police following our last audit, there are still significant problems with data accuracy and completeness. So we could not judge how well they have been monitoring sick leave.
Response from NSW Police

I refer to your letter of 26 May 2006 regarding your performance audit on managing sick leave and the findings therein, including recognition that NSW Police has introduced initiatives to better monitor and manage sick leave since the 2002 audit.

The initiatives implemented by NSW Police as recognised in Appendix 2 of the Audit Report are:

i. Reviewed ways and means to better manage the impact of sick leave, particularly for pre-1988 officers
ii. Provided training and guidance to managers and supervisors on how to manage sick leave
iii. Ensured that management information systems meet the needs of users in supporting the management of sick leave
iv. Co-ordinated sick leave policy with other human resource initiatives to promote staff welfare and attendance
v. Taken steps to hold senior management accountable for managing sick leave

However, despite these changes the average sick leave per employee has increased to 67 hours in 2004-2005.

I also note the Government’s aim to reduce average sick leave per full time equivalent employee by one day per annum by 2008-2009.

On 30 May 2006 my Executive Team noted the audit findings and endorsed a sick leave project plan to address the audit findings, including those related to data accuracy and completeness. A project team was also established.

Action is now underway to identify the unplanned leave “backlog” within individual Commands by examining discrepancies between the rosters and SAP from 2001 to date. A team convened by Police Business Services in consultation with the Regions will work directly with Commands to process the backlog as a priority. Police Business Services is also to assume an ongoing quality assurance role and require Commands to certify a sick leave report each month.

Further, the implementation of the intelligence based rostering system later this year will provide direct links between the information on the roster and the leave recorded on SAP which will further improve the accuracy and timeliness of data on the system.

The sick leave project team is to identify the reasons for the increases in sick leave taken by police and civilians and develop strategies to address them. Initial actions endorsed by my Executive Team for implementation by the project team are:
Executive summary

i) A 20% reduction in average sick leave taken per employee per Command in 2006-2007 is set as a sick leave target against which to monitor and report on progress;

ii) Monthly Reports to Commanders, including on sick leave taken by pre and post April 1988 police officers using date of engagement;

iii) Commanders are to be held accountable through their individual performance agreements for the management of sick leave;

iv) Region Commanders/Specialist Commanders are to identify and meet with their “best” and “worst” performers on the management of sick leave on a regular basis to manage the “worst” performers and learn from “best” performers;

v) Review the sick leave policy to hold Commanders/Managers accountable and to include targets for reduction in sick leave.

vi) The NSW Police Audit Committee is to be regularly advised on the monitoring of sick leave and progress with the management of sick leave.


Further a Ministerial Working Party on human resource issues has been tasked to monitor and report to the Minister on the management of sick leave by NSW Police. The Ministerial Working Party is to be briefed on sick leave management issues, trends and proposed strategies by the sick leave project team.

In summary NSW Police is taking action to:

a) improve management reports on sick leave and trends;
b) better monitor and manage sick leave; and
c) undertake regular compliance testing, including through Operational Crime Reviews.

(signed)

K E Moroney
Commissioner of Police

Dated: 5 June 2006
Response from the Department of Corrective Services

I recognise that the management of staff absenteeism is an important issue in achieving my aim of improving the management of operations and human resources in the Department of Corrective Services as part of the “Way Forward” Reform package. I have introduced significant new initiatives to improve performance in this area. Since the Performance Audit in 2002, I have restructured the senior custodial management positions and introduced greater accountabilities in the management of sick leave, as part of performance agreements attached to each position.

To assist senior managers in managing employee absenteeism and sick leave, improvements have been made in the provision of management information systems to ensure that managers have easily accessible electronically produced data, with absence review trigger points. These reports enable managers to identify employees with high rates of absenteeism and to assist them through accessing the staff support systems available from the Department’s Employee Staff Health Services Unit. The management of staff on long-term absence is more closely monitored through weekly reviews and through a Risk Assessment Committee. These initiatives are aligned to the recommendations made in the 2002 Performance Audit report.

A training package in managing sickness absence has been developed and promulgated to educate managers in the management of staff absenteeism and to ensure managers are conversant with public sector administration, processes and rules surrounding sickness absence. This training program will be continued and reinforced to ensure that a consistent approach is taken to managing sick leave.

The most recent follow-up report from the Auditor General’s Office indicates that sick leave has decreased for custodial officers by about 4% since 2001-02, that the average sick leave taken by non-custodial staff has increased by over 3% and that all sick leave rates are higher than the public sector average. However, sick leave levels have remained fairly constant when taken as an average across the Department.

In relation to comparisons with the public sector, it should be noted that most Departmental staff, including non-custodial staff, work in front-line positions in a correctional or community offender environment and that many of these staff are shift workers.

The Department has been seeking to introduce a revised Sick Leave Policy, in consultation with the various staff association vocational branches. A new Sick Leave Policy would strengthen the existing direction in the management of sickness absence, reinforce and revise the current benchmarks and targets, and assist managers by streamlining the process. This has met with some resistance from the staff vocational branches and will require further work to conclude.
The current Sick Leave Policy is still operational and is linked to other human resource and OH&S policies. The new Sick Leave Policy will further create links and fully integrate the management of employee absenteeism within the entire human resource policy framework. This holistic approach will see support services for individual employees set alongside stronger monitoring mechanisms for the management of attendance at work.

The operational improvements envisaged as part of the Way Forward reform package have been designed to reduce operational costs, including the cost of employee absenteeism, by introducing mechanisms where absences are not routinely back-filled and where the preparation of rosters for all Correctional Centres will be undertaken centrally. The establishment of a consent award for two new Correctional Centres has produced a significant reduction in operational costs and a much lower rate of absenteeism than found in Correctional Centres operating under the traditional correctional management model.

The operational efficiencies and the low sick leave levels achieved at the two new Correctional Centres support other research findings that the greatest impact on leave-taking is associated with staff attitudes and, in particular, the belief that sick leave is an entitlement which may be used for personal reasons and as a supplement to other forms of leave. The successful change in staff attitude in these new Centres, the adoption of a team approach and the removal of some of the incentives for staff not to attend work have produced significant performance improvements.

The progressive introduction of the “Way Forward” reform package will continue to make far reaching improvements in the management of corrections within the public sector. The adoption of a holistic approach to the management of absenteeism, supported by a suite of integrated human resource and OH&S policies and a more positive workplace culture, should result in a minimisation of the impact of an illness or injury on both the employer and the employee, and on service delivery.

(signed)

R.G. WOODHAM
Commissioner

Dated: 14 June 2006
1. What has happened since our 2002 audit?
1. What has happened since our 2002 audit?

At a glance

| The key question we wanted to answer was: |
| Has sick leave improved since 2002? |

**Our assessment:**

For NSW Police, sick leave is worse than it was in 2002. The annual sick leave taken in NSW Police has increased by 12 per cent and the average sick leave taken per employee has increased by six per cent.

For the Department of Corrective Services, sick leave has remained fairly constant at around 12 days per employee. There has been a slight decrease of around two per cent in average sick leave per employee. Recent figures show that overall sick leave taken by Department of Corrective Services employees is much higher than for NSW Police employees.

The Department of Corrective Services has introduced new consent awards in two correctional centres as a way to reduce costs. This has achieved lower rates of sick leave for custodial officers in these centres.

But sick leave taken by civilian staff is an emerging problem in both agencies.

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1.1 Is sick leave lower now than in 2002?

**In 2002 sick leave was high in both agencies and rising**

Employees in both NSW Police and the Department of Corrective Services are entitled to 15 days sick leave per year. Any unused component can be accumulated for use in subsequent years. These conditions are the same as other public sector employees.

In 2002, we found that the amount of sick leave taken by NSW Police and Department of Corrective Services employees was high and increasing. Both organisations needed to better manage sick leave.

In 2002, we found that sick leave taken by all NSW Police employees had increased by 16 per cent in the previous three years. This represented over a million hours lost productivity at an estimated cost of over $38 million.

In 2002, we found that sick leave taken by all Department of Corrective Services employees was 47,802 days at an estimated cost of over $8 million. Sick leave had increased by over eight per cent since the previous year.

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**Sick leave is now higher in NSW Police than in 2002**

In 2004-05 the total sick leave taken by all NSW Police employees was 1.2 million hours. This is an increase of 12 per cent since 2000-01. The average of 67 hours per employee in 2004-05 has increased by six per cent since 2000-01.

In 2004-05 the total sick leave taken by all Department of Corrective Services employees was 69,388 days. The average of around 12 days per employee or 90 hours in 2004-05 has decreased slightly by around two per cent since 2001-02, but is much higher than NSW Police at 67 hours.
1. What has happened since our 2002 audit?

Despite the changes in management practices in both agencies, average sick leave taken by NSW Police and the Department of Corrective Services employees is higher than the public sector average of eight days or 56 hours per employee.

<table>
<thead>
<tr>
<th>Exhibit 1: Average sick leave per employee 2004-05</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Bar chart showing average sick leave hours per employee for NSW Police, DCS, and Public Sector]</td>
</tr>
</tbody>
</table>

Source: NSW Audit of Expenditures and Assets Report, February 2006, NSW Police and the Department of Corrective Services (DCS)

1.2 Are there changes in sick leave taken by NSW Police employees?

Police officers take over 11 per cent more sick leave now than they did in 2000-01. On average, a police officer takes around 67 hours of sick leave each year, about four per cent more than in 2000-01.

<table>
<thead>
<tr>
<th>Exhibit 2: NSW Police sick leave results</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<tr>
<td></td>
</tr>
<tr>
<td>-----------------------------------------</td>
</tr>
<tr>
<td>Number of employees</td>
</tr>
<tr>
<td>Total sick leave (hours)</td>
</tr>
<tr>
<td>Average sick leave (hours)</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>-----------------------------------------</td>
</tr>
<tr>
<td>Number of police officers</td>
</tr>
<tr>
<td>Total sick leave (hours)</td>
</tr>
<tr>
<td>Average sick leave (hours)</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>-----------------------------------------</td>
</tr>
<tr>
<td>Number of civilian staff</td>
</tr>
<tr>
<td>Total sick leave (hours)</td>
</tr>
<tr>
<td>Average sick leave (hours)</td>
</tr>
</tbody>
</table>

Notes: (1) This is different to the data that appeared in the 2002 report. NSW Police advised that data was incorrect and provided new figures in May 2006.
(2) The number of hours of sick leave taken cannot be equated to an equivalent number of days as these vary between 8, 10 and 12 hours.

Source: NSW Police and the Audit Office 2006
1. What has happened since our 2002 audit?

More recent data on sick leave trends show increases for all employees over the last three years.

<table>
<thead>
<tr>
<th>Exhibit 3: NSW Police sick leave trends</th>
</tr>
</thead>
<tbody>
<tr>
<td>![Chart showing sick leave trends]</td>
</tr>
</tbody>
</table>

Source: NSW Police 2006

NSW Police has not provided any reasons for these increases, particularly for civilian staff. The average sick leave taken by civilian staff has increased by more than 13 per cent since 2000-01 to 67 hours each. This is greater than the increase for police officers of four per cent since 2000-01. Civilian staff now take the same amount of sick leave as police officers. This is well above the average for other public sector staff at 56 hours each.

There has been a shift in the service profile of police officers

There are different legislative entitlements for police officers employed prior to 1 April 1988 if they are injured at work. They remain on sick leave while their applications for medical discharge are processed. In 2000-01, we estimate that pre-88 officers took 53 per cent of sick leave, despite making up only around 44 per cent of police numbers. In this audit we estimate that pre-88 officers take around 34 per cent of sick leave and make up around 27 per cent of police numbers.

Since 2002, there has been a 34 per cent decrease in the number of officers employed before 1 April 1988. We estimate that average sick leave has increased for pre-88 officers by ten per cent since 2000-01.

Of more concern is the estimate that average sick leave for post-88 officers has increased by 11 per cent since 2000-01.

NSW Police was not able to provide accurate data on the amount of sick leave taken by these two groups of officers. (See Section 2.3)
1. What has happened since our 2002 audit?

Exhibit 4: NSW Police sick leave trends pre-88 and post-88 police officers

Source: The Audit Office 2006

1.3 Are there changes in sick leave taken by Department of Corrective Services employees?

Sick leave has remained fairly constant since 2002

Custodial officers take over five per cent more sick leave now than they did in 2001-02. On average custodial officers take around 13 days sick leave each a year, about four per cent less than in 2001-02.

Exhibit 5: Department of Corrective Services sick leave results

<table>
<thead>
<tr>
<th></th>
<th>2001-02(1)</th>
<th>2004-05</th>
<th>Results</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DCS (all employees)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No. of employees</td>
<td>5,304</td>
<td>5,958</td>
<td>12.3% increase</td>
</tr>
<tr>
<td>Total sick leave (days)</td>
<td>63,347</td>
<td>69,388</td>
<td>9.5% increase</td>
</tr>
<tr>
<td>Average sick leave (days)</td>
<td>11.9</td>
<td>11.6</td>
<td>2.5% decrease</td>
</tr>
<tr>
<td><strong>Custodial officers</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No. of custodial officers</td>
<td>3,427</td>
<td>3,762</td>
<td>9.8% increase</td>
</tr>
<tr>
<td>Total sick leave (days)</td>
<td>45,922</td>
<td>48,378</td>
<td>5.3% increase</td>
</tr>
<tr>
<td>Average sick leave (days)</td>
<td>13.4</td>
<td>12.9</td>
<td>4.0% decrease</td>
</tr>
<tr>
<td><strong>Non-custodial staff</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No. of non-custodial staff</td>
<td>1,877</td>
<td>2,196</td>
<td>17.0% increase</td>
</tr>
<tr>
<td>Total sick leave (days)</td>
<td>17,425</td>
<td>21,010</td>
<td>20.6% increase</td>
</tr>
<tr>
<td>Average sick leave (days)</td>
<td>9.3</td>
<td>9.6</td>
<td>3.1% increase</td>
</tr>
</tbody>
</table>

Notes: (1) This is different to the data that appeared in the 2002 report. The Department of Corrective Services advised that data was incorrect and provided new figures in May 2006

Source: The Department of Corrective Services and the Audit Office 2006

More recent data on sick leave trends remain fairly constant for the last three years.

Managing sick leave: follow-up of 2002 performance audit 13
1. What has happened since our 2002 audit?

The average sick leave taken by non-custodial staff has increased by over three per cent from 9.3 days in 2001-02 to 9.6 days in 2004-05. This is well above the average for other public sector staff at eight days each.

Exhibit 6: Department of Corrective Services sick leave trends

On average sick leave has remained the same in 25 correctional centres

In 2002 we collected sick leave data for custodial officers working in 25 correctional centres. If we assume that the 2001-02 data for officers in these centres is correct for comparative purposes, the average number of days sick leave taken has remained the same at around 13 days each in 2004-05. Fifteen of these centres each recorded decreases in the average sick leave taken by custodial officers. The other ten had recorded increases since 2001-02.

There is some variability in the sick leave results between correctional centres based on size. Small centres tended to have lower than average sick leave levels. The Department of Corrective Services believes it is easier for managers to develop a team approach and to have a closer involvement with the staff reporting to them in these smaller rural correctional centres.

New consent awards have lowered sick leave in two correctional centres

Since the 2002 audit, the Department of Corrective Services has been working on reducing prison costs. It is doing this through a reformed business model and new consent awards.

In 2004, the Department of Corrective Services introduced a consent award for new correctional centres at Kempsey and Dillwynia. This award established different working conditions to its other centres.

The awards also changed rostering practices. Absences are not routinely back-filled using overtime and rosters are now prepared centrally rather than in each correctional centre. The result is that sick leave in Kempsey and Dillwynia was significantly lower than other centres at around five days per employee in 2004-05.
2. How well are the agencies managing sick leave?
2. How well are the agencies managing sick leave?

At a glance

The key question we wanted to answer was:
Do the agencies manage sick leave better now than in 2002?

Our assessment:
Both agencies have introduced initiatives to better monitor and manage sick leave since the 2002 audit. But this has not resulted in any substantial decrease in the overall amount of sick leave taken.

Despite changes in the sick leave policy or changes in management responsibilities for reducing sick leave, neither agency has had any real success.

Despite an upgrade to the management information system used by NSW Police following our last audit, there are still significant problems with data accuracy and completeness. So we could not judge how well they have been monitoring sick leave.

2.1 Has accountability improved?

Senior managers should be responsible for managing sick leave

In 2002, we found that the agencies did not hold senior managers responsible for managing sick leave.

Sick leave can be reduced if senior managers:
- monitor sick leave and are responsive to changes in sick leave across the agency
- demonstrate a commitment to staff welfare
- deal with difficult issues relating to sick leave.

In 2002, we recommended that the agencies make senior managers accountable for monitoring sick leave, addressing systemic issues and promoting attendance at work.

Accountability can be achieved through performance agreements

The NSW Police sick leave policy outlines the responsibility of managers to respond to employee sick leave in accordance with the policy guidelines, but does not hold managers to account for the amount of sick leave taken. That is, there are no specific results that managers are required to achieve in regard to sick leave.

The Department of Corrective Services:
- monitors overtime and sick leave at each correctional centre
- reviews sick leave and overtime trends across all correctional centres
- established a risk assessment committee to regularly review cases where excessive or poor sick leave is identified
- monitors compliance with the sick leave policy to ensure it is applied consistently across all correctional centres.
2. How well are the agencies managing sick leave?

Exhibit 7: Holding managers to account

<table>
<thead>
<tr>
<th>The Department of Corrective Services recently introduced performance agreements for general managers in all correctional centres, which requires them to:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• monitor sick leave and overtime</td>
</tr>
<tr>
<td>• counsel staff in accordance with the sick leave policy within 14 days</td>
</tr>
<tr>
<td>• ensure that custodial officers do not work more than four days overtime per fortnight.</td>
</tr>
</tbody>
</table>

Source: Department of Corrective Services

2.2 Has monitoring improved?

Both NSW Police and the Department of Corrective Services now have better systems in place to report and monitor sick leave.

Since 2002, NSW Police:

- undertakes a sick leave census each May to monitor annual trends
- monitors the number of police on long-term sick leave
- monitors sick leave taken by officers employed before 1988
- have local area commanders monitor sick leave and injuries affecting their own staff.

Since 2002, the Department of Corrective Services monitors:

- overtime and sick leave in each correctional centre
- sick leave of all employees
- number of employees on long-term sick leave.

2.3 Problems with NSW Police data

In the 2002, we reported problems with data accuracy in NSW Police arising from:

- different approaches to leave and data management at the local level
- failures to complete and update leave records
- data errors of omission and duplication.

Despite an upgrade to the management information system used by NSW Police following our last audit, there are still significant problems with data accuracy and completeness.

For this audit, NSW Police provided sick leave data for the last three years in January. In May, NSW Police advised that the data was incorrect and possibly understating total sick leave taken.
2. How well are the agencies managing sick leave?

Exhibit 8: When best practice is not what it seems

In 2006, NSW Police internal audit group reviewed the results of a benchmarking exercise that compared average sick leave taken by staff in various business units.

From the results, the audit group identified examples of ‘best practice’ business units with the lowest average sick leave. They visited these units to identify what managers had done to achieve such positive results.

When visiting one of these units, the audit group discovered that the reason why recorded sick leave was lower than the average was because a significant number of leave forms had not been entered into the management information system.

The audit group is now proposing to conduct further testing across all business units and covering the period from November 2001 onwards.

Source: NSW Police, the Audit Office research

The implications of this finding are that:

- reports on police sick leave and trends may be wrong
- in at least one local area command, senior managers have not been monitoring and managing sick leave appropriately or they would have questioned the results
- there is a risk that staff may have taken more leave than they are entitled to
- compliance testing has been inadequate.

There is still a question regarding whether the data provided for this audit is correct in light of the audit findings outlined above.

A further problem was discovered with how NSW Police identifies officers employed prior to 1988 in order to monitor their sick leave.

Police officers employed prior to 1 April 1988 do not have to participate in rehabilitation and return to work programs if they are injured at work. They are also over-represented in the group of officers contributing to high levels of sick leave.

For these reasons, the sick leave taken by pre-88 officers is routinely monitored by the Commissioner. NSW Police uses the officer’s serial number to isolate 1988 officers from the rest of the population for some reports.

Yet, NSW Police allow officers that leave the service and return to be reissued their original serial number and record a new employment date. As a result, management reports on sick leave taken by officers employed before 1988 are inaccurate. They use serial number and therefore include officers that have returned to NSW Police but are now employed under different conditions.
2. How well are the agencies managing sick leave?

The implications of this are that:

- we have been unable to compare sick leave taken by officers in the two groups
- the Commissioner has been routinely monitoring reports that are incorrect.

2.4 Have agencies established sick leave targets and benchmarked results?

In 2002, we found that NSW Police did not have a target for sick leave at either the corporate or command level. In contrast, the Department of Corrective Services had set a target of 10 days sick leave per year per employee, but was not monitoring results.

Both agencies monitor performance but do not compare results to a target

Although NSW Police accepted the recommendation to establish a sick leave target, it has not established a target.

We identified a local area command that had established annual sick leave targets of 49 hours for officers and 42 hours for civilians to help monitor and judge performance. Nevertheless, we are unsure if targets are being used unofficially by other local area commands as NSW Police could not advise us on this. We are also unsure if these targets are appropriate.

The Department of Corrective Services has reviewed its targets for custodial and other staff since the original audit. The annual target proposed in its new policy is seven days sick leave per person.

Both NSW Police and the Department of Corrective Services benchmark and compare the sick leave results of different business units.

2.5 Have the agencies revised their sick leave policies?

Despite changes in the sick leave policy and changes in management responsibilities for reducing sick leave, neither agency has had any real success.

Only NSW Police has revised its sick leave policy

In 2002, we found the sick leave policies of both agencies were framed in terms of the individual responsibilities of the supervisor and employee in respect to sick leave. The policies did not address the responsibility of senior managers to identify and address systemic issues affecting sick leave.

Since 2002, NSW Police has introduced a revised sick leave policy that outlines managers’ responsibilities for monitoring trends in absenteeism and reducing unnecessary sick leave.

The Department of Corrective Services drafted a new sick leave policy in 2004 and despite lengthy consultation with the staff and unions it is not yet finalised. The current sick leave policy is the same as the one we reviewed in 2002.
2. How well are the agencies managing sick leave?

Sick leave policies now link to other relevant programs

In 2002, we found that the sick leave policy in each agency was not always consistent with other initiatives to promote staff welfare and attendance.

Both agencies now link their sick leave policy, or proposed policy in the case of the Department of Corrective Services, with other human resource initiatives and programs.

2.6 Has compliance with sick leave policy improved?

Although staff have received additional training on the policy requirements, evidence suggests that managers in both agencies do not always comply with the sick leave policy and intervene in accordance with guidelines.

In 2002, we found problems with staff complying with the sick leave policy and recommended further training for managers. For example, NSW Police managers did not insist employees supply a medical certificate for absences greater than three days although the policy requires them to do this. And in the Department of Corrective Services, some managers did not monitor and manage sick leave or counsel employees.

Both agencies have provided further training to managers

Since 2002, NSW Police has included a discussion of the sick leave policy in all management induction courses and commanders across the state attended workshops on the revised sick leave policy.

Since 2002, the Department of Corrective Services has provided training for managers on the sick leave policy. The department has since found that some managers require further assistance in how to counsel staff.

2.7 Have the agencies improved their management information systems?

In 2002, we found that the agencies’ management information systems did not provide:

- reliable and timely sick leave data
- comprehensive sick leave reports to assist analysis
- sufficient information on the causes of sick leave.

We recommended that the agencies improve their management information systems to better meet the needs of managers.

Since 2002, NSW Police has upgraded its information systems and managers can now access reports on sick leave taken by individual officers, by regions, or by local area commands. Managers also have access to reports on:

- employees who had five or more occasions of sick leave in the preceding 12 months
- long-term sick leave.
2. How well are the agencies managing sick leave?

Since 2002, the Department of Corrective Services has upgraded its information systems to provide regular sick leave reports in a timely manner. System generated reports are regularly produced and sent via e-mail to the manager of each business unit or cost centre.

In 2002, we found that NSW Police and the Department of Corrective Services had experienced difficulties and delays in implementing human resource management information systems.

We found that the agencies did not have the skills to customise the applications to meet their specific business needs and had incurred additional costs during implementation. We recommended that the Government consider whether the approach to IT procurement should also provide assistance for implementation.

In response, the Department of Commerce indicated that it would consider establishing a pre-qualified panel of implementation service providers for the government’s approved IT applications.

Following a review in 2005, the Department of Commerce reports it plans to assist the government’s risk management of IT implementations. It will do this by developing standard government versions of selected applications, together with introducing, and educating agencies on, application lifecycle management. The department has also established user groups to share knowledge about the application, implementation and operation of selected human resource software.

2.8 Have the agencies monitored the implementation of the 2002 audit recommendations?

As part of this audit, we reviewed how the agencies have monitored the implementation of our 2002 recommendations.

The Commissioners of Police and Corrective Services both receive monthly reports of sick leave across their agencies.

Neither agency has reported the progress on our 2002 recommendations in their annual reports or to their Audit Committee or equivalent.
Appendices
Appendix 1: About the audit

Audit objective

The objective of this follow-up performance audit is to determine the extent to which NSW Police and the Department of Corrective Services have addressed the deficiencies found in the 2002 audit.

Lines of inquiry

In reaching our opinion against the audit objective, we have sought to answer the following questions:
1. Has sick leave improved since 2002?
2. Do the agencies manage sick leave better now than in 2002?

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:
- sick leave had improved since 2002
- sick leave had improved for different groups of NSW Police employees
- sick leave had improved for different groups of Department of Corrective Services employees.

For line of inquiry 2, we assessed the extent to which:
- accountability had improved
- monitoring had improved
- reliability of data had improved
- the agencies had established sick leave targets and benchmarked results
- the agencies had revised their sick leave policies
- compliance with sick leave policy had improved
- the agencies had improved their management information systems
- the agencies had monitored the implementation of the 2002 audit recommendations.

Audit scope

The audit focused on identifying:
- the degree of implementation of accepted recommendations (full, partial)
- the magnitude of change (for example, a reduction in sick leave taken)
- other actions the agencies have taken to improve their management of sick leave.
Audit approach | We obtained sufficient specific evidence to show what the agencies did to progress accepted recommendations and what changes had occurred as a result of implementation. Findings were based on the evidence collected through document analysis, interviews with NSW Police and Department of Corrective Services staff, and the agencies’ formal response to recommendations.

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 Australian Standard ISO 9001. Our processes have also been designed to comply with the auditing requirements specified in the Public Finance and Audit Act 1983.

Acknowledgements | We gratefully acknowledge the cooperation and assistance provided by representatives of NSW Police and the Department of Corrective Services. In particular we wish to thank our liaison officers Gary Jackel, Ian Peters, Paul Irving and Deirdre Hunter, and staff who participated in interviews, assisted with data review or provided other material relevant to the audit.

Audit team | Our team leader for this performance audit was Giulia Vitetta, who was assisted by Bettina Ocias. Jane Tebbatt provided direction and quality assurance.

Cost | Including staff costs, printing costs and overheads, the estimated cost of the audit is $128,000.
Appendix 2: Status of implementation of accepted recommendations

NSW Police

<table>
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<tr>
<th>Recommendation</th>
<th>Status</th>
<th>Changes in practice</th>
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</table>
| 1  | Review ways and means to better manage the impact of sick leave particularly for pre-88 officers | Implemented | • Legislation has been amended to allow permanently injured police to be transferred into administrative positions.  
• Introduced Permanent Restricted Duty Policy, which resulted in placement of over 240 permanently injured officers who were on long term sick leave into restricted duty positions. |
| 2  | Hold senior management accountable for managing sick leave | Partially implemented | • The Commissioner receives a monthly report showing data for pre- and post-1988 officers on long term sick leave.  
• Management of sick leave is a standing agenda item in all Operations and Crime Review reports. Those reviews are conducted approximately annually for each command.  
• The sick leave policy revised in July 2004 makes sick leave a key management responsibility. |
| 3  | Provide training and guidance to managers and supervisors on how to manage sick leave | Implemented | • The new sick leave policy was approved in June 2004 and contains guidelines for managers on how to manage sick leave.  
• Following the introduction of the new sick leave policy, all Commanders attended briefings. Additional training in the management of sick leave has been provided to relevant staff, such as Local Area Managers and Executive Officers. |
<p>| 4  | Establish targets and benchmarks to manage sick leave better | Not implemented | • NSW Police has deferred the establishment of benchmarks to manage sick leave. NSW Police monitors point-in-time sick leave trends using 2002 sick leave data as a baseline. We found one local area command that monitored performance against a sick leave target. |
| 5  | Ensure that the management information system meet the needs of users in supporting the management of sick leave | Implemented | • The NSW Police management information system has been updated. It produces sick leave reports that allow managers at the local and organisational unit level to monitor the sick leave taken by their staff. In addition, the system produces long-term sick leave reports for all officers. |</p>
<table>
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<th>Recommendation</th>
<th>Status</th>
<th>Changes in practice</th>
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</table>
| 6 Coordinate sick leave policy with other human resource initiatives to promote staff welfare and attendance | Implemented | • The new sick leave policy is aligned with other human resource initiatives, such as rehabilitation, injury management, and transfer of officers to permanent restricted duties.  
• The sick leave policy is available to all employees on the intranet and includes links to other human resource policies and information. |
## Department of Corrective Services

<table>
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<th>Recommendation</th>
<th>Status</th>
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<tr>
<td>1 Hold senior management accountable for managing sick leave</td>
<td>Implemented</td>
<td>- The department has restructured the senior custodial manager positions and included monitoring of sick leave in their performance agreements.</td>
</tr>
</tbody>
</table>
| 2 Provide training and guidance to managers and supervisors on how to manage sick leave | Partially implemented | - The department provided training to the General Managers and Managers of Security on the existing and proposed sick leave policies in July 2005.  
  - The department has conducted negotiations and consultations with staff and unions on the proposed sick leave policy for custodial officers. |
| 3 Establish targets and benchmarks to manage sick leave better                 | Implemented          | - The current sick leave policy sets a target of 6 days for all staff.  
  - The proposed sick leave policy sets a target of 7 days sick leave for custodial officers.  
  - The 7 day target already applies in the Kempsey and Dillwynia correctional centres. |
| 4 Ensure that the management information system meet the needs of users in supporting the management of sick leave | Implemented          | - The department’s management information system has been updated. It allows managers to view online the sick leave record for all custodial officers for the preceding 12 months. This information is also available to senior management to analyse and track absenteeism rates and costs. |
| 5 Coordinate sick leave policy with other human resource initiatives to promote staff welfare and attendance | Partially implemented | - The department intends to coordinate its proposed sick leave policy with other initiatives, such as long-term absences and overtime.  
  - The sick leave policy is available to all employees on the intranet and includes links to other human resource policies and information. |
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
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