
New South Wales Auditor-General's Report
Financial Audit

Volume Three 2014

Focusing on Parliamentarian Entitlements



The role of the Auditor-General

The roles and responsibilities of the Auditor-General, and hence the Audit Office, are set out in the *Public Finance and Audit Act 1983*.

Our major responsibility is to conduct financial or 'attest' audits of State public sector agencies' financial statements. We also audit the Total State Sector Accounts, a consolidation of all agencies' accounts.

Financial audits are designed to add credibility to financial statements, enhancing their value to end-users. Also, the existence of such audits provides a constant stimulus to agencies to ensure sound financial management.

Following a financial audit the Audit Office issues a variety of reports to agencies and reports periodically to parliament. In combination these reports give opinions on the truth and fairness of financial statements, and comment on agency compliance with certain laws, regulations and government directives. They may comment on financial prudence, probity and waste, and recommend operational improvements.

We also conduct performance audits. These examine whether an agency is carrying out its activities effectively and doing so economically and efficiently and in compliance with relevant laws. Audits may cover all or parts of an agency's operations, or consider particular issues across a number of agencies.

Performance audits are reported separately, with all other audits included in one of the regular volumes of the Auditor-General's Reports to Parliament – Financial Audits.

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Sydney NSW 2001

The Legislative Assembly
Parliament House
Sydney NSW 2000

The Legislative Council
Parliament House
Sydney NSW 2000

Pursuant to the *Public Finance and Audit Act 1983*,
I present Volume Three of my 2014 report.

A handwritten signature in black ink, appearing to read 'Grant Hehir'.

Grant Hehir
Auditor-General
1 July 2014

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The Legislature

Members' Additional Entitlements

Members' Additional Entitlements

Introduction

The Audit Office performed a review engagement to assess whether Members of Parliament complied with the requirements for Member entitlements, as outlined in the Parliamentary Remuneration Tribunal's (the Tribunal) Determination (the PRT Determination), for the year ended 30 June 2013.

The review was designed to provide limited assurance about whether the sample of Members reviewed complied with the PRT Determination. The procedures did not constitute an audit and were not designed to detect all instances of non-compliance.

Review Results

Except for the matters noted below, the Members reviewed substantially complied with the requirements of the PRT Determination for the year ended 30 June 2013.

The review identified the following exceptions:

- five Member claims were not submitted to the Department of Parliamentary Services (the Department) for payment within 60 days of receipt or occurrence of the expense
- ten Members did not return to the Department their unsubstantiated Sydney Allowances by 30 September 2013
- twenty two Members did not complete an annual declaration stating the benefits accrued by way of loyalty/incentive schemes, as a consequence of using their allowance and entitlements, were used only for Parliamentary duties and not for private purposes
- one Member was unable to provide documentary evidence to demonstrate three Charter Transport allowance claims were for Parliamentary purposes.

Governance

Sydney Allowance

Recommendation

The Parliamentary Remuneration Tribunal should reconsider giving Members the option to receive the Sydney Allowance as an annual fixed amount.

Many Members who receive the Sydney Allowance as an annual fixed amount end up spending less than their entitlement and fail to return the unspent funds by 30 September each year

In 2012-13, 17 Members spent less than the Sydney Allowance they received as an annual fixed amount and had to return \$118,498 (12 Members and \$95,265 in 2011-12) by 30 September 2013. However, ten Members (eight Members) failed to do so by the deadline. While nine Members subsequently repaid their unspent money in October, one Member still owed over \$2,134 at 31 March 2014.

Given a high percentage of Members do not spend their full entitlement, the Tribunal should reconsider giving Members the option of receiving the Sydney Allowance as an annual fixed amount. Not only would this avoid overpayments, it would also avoid the difficult annual reconciliation process which needs to occur before 30 September each year.

Last year's report recommended the Tribunal consider amending the PRT Determination to require Members to submit their Sydney Allowance reconciliations twice a year. This recommendation was made to spread the reconciliation work across the year and reduce the risk of Members not repaying unspent advances before 30 September. The Tribunal advises it is currently considering this recommendation as part of its 2014-15 Determination.

At the start of each financial year, a Member can choose to receive the Sydney Allowance as either an annual fixed amount or a daily rate. Those electing the daily rate option claim payments during the year as the need for an overnight stay arises. As shown in the table below, almost half the Members entitled to the Sydney Allowance received it as an annual fixed amount in 2012-13.

Year ended 30 June	Legislative Assembly			Legislative Council		
	2013	2012	2011	2013	2012	2011
Members receiving entitlement on an annual basis	22	23	21	7	7	7
Members' receiving entitlement on a daily rate	21	22	23	13	13	13

Source: The Legislature (unaudited).

The Sydney Allowance is provided to Members if their principal place of residence is at least seventy kilometres by road from Parliament House or they reside in an outer non-metropolitan electorate. It compensates Members for additional costs associated with staying in Sydney to attend Parliamentary business.

The table below shows the daily rate and number of nights an eligible Member could claim in 2012-13.

Maximum allowable overnight stay*	Amount payable for overnight stay where accommodation costs are incurred*	Amount payable for transit to and from Sydney where no overnight stay is involved**
From 105 to 180 nights	\$266	Actual reasonable expenses for meals and incidentals up to a maximum of \$87 per day

Source: PRT Determination 2012

* If a Member chooses to receive the daily rate allowance and exceeds the set number of overnight stays, they will be reimbursed actual costs, up to the daily maximum, on production of tax invoices/receipts for each occasion. The maximum depends on a Member's Parliamentary office and location of principal place of residence.

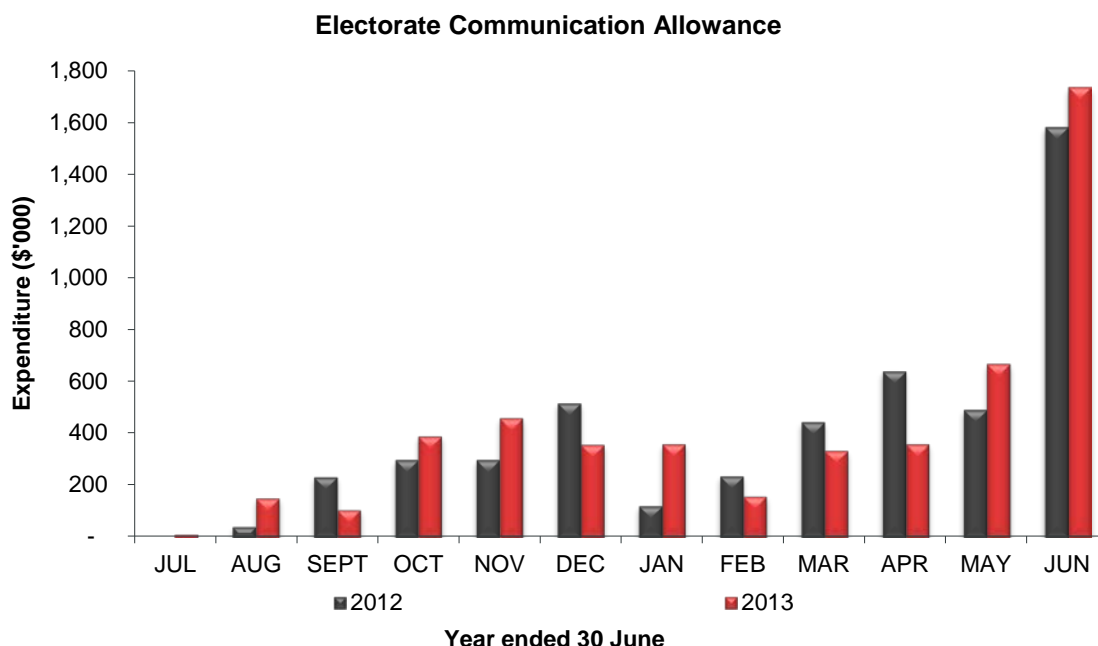
** This rate is applicable when the Member is traveling to Sydney or travelling home from Sydney following an overnight stay. Members cannot claim the in-transit allowance if they exceed the set number of overnight stays.

Blackout Period for spending Electorate Communication Allowance

In order to reduce the risk of Members using the Electorate Communication Allowance for electioneering or political campaigning leading up to a State election, last year's report recommended the Tribunal consider the merits of introducing a blackout period. The Tribunal is currently considering this recommendation as part of its 2014-15 Determination. The Legislature advises that if the Tribunal implements a blackout period, it should also apply to bulk publications funded by the Logistic Support Allocation.

The Electorate Communication Allowance provides Legislative Assembly Members with annual funding to meet the cost of preparing and distributing two newsletters per enrolled voter in their electorate. They cannot use these funds for electioneering or political campaigning. The Member Entitlements unit within the Department reviews Members' newsletters to ensure the content complies with the PRT Determination and Parliament's publication guidelines.

The graph below shows the average monthly spend from the Electorate Communication Allowance over the last two years.



Source: The Legislature (unaudited).

While the average spend was \$418,000 across the last two years, the graph shows Members spent \$1.7 million in June 2013 and \$1.6 million in June 2012 on electorate communication. The Legislature advises the spike in activity in the last month of the financial year is related to Members informing their constituents of the State budget outcomes. It is unclear if the forfeiture of any unused Electorate Communication Allowance funds at the end of each financial year is another reason why Members spend so much in June.

According to the PRT Determination, the maximum Electorate Communication Allowance entitlement for the year ended 30 June 2013 was \$78,430.

Internal Audit of Members' Additional Entitlements

Recommendation

The Legislature should share key learnings from annual internal audits with all Members.

The Legislature has in place an internal audit program focusing on the administration and management of Members' additional entitlements claims. Each year, The Legislature's internal auditors select a sample of Members and test compliance with the PRT Determination. Some of the findings from their 2012-13 audit included:

- one Member could not provide sufficient evidence to support that an interstate flight and incidental costs totalling \$822 were for electorate purposes or Parliamentary duties
- the Parliamentary purpose of two weekend taxi fares totalling \$27 for one Member could not be determined
- one Member claimed flight costs of \$686 that appeared to be for direct electioneering or political campaigning purposes
- one Member purchased \$500 of signage for their vehicle which included wording that could be construed as direct electioneering or political campaigning
- five Members claimed the cost of printing excess newsletters as an Electorate Communication Allowance instead of Logistic Support Allowance
- sixteen instances of Members submitting claims 60 days after they incurred the expense.

Internal audits note that the level of non-compliance by Members continues to reduce

The Department advised that subsequent to the audit, it has recovered some of the entitlements which did not comply with the PRT Determination.

While the level of non-compliance noted by internal audit continues to reduce, compared to previous years' audits, The Legislature should share key learnings from the audit with all Members. This will heighten Members' awareness of the requirements and common areas of non-compliance.

Processing Additional Temporary Staff claims

Last year's report recommended the Department develop a plan to implement online processing of additional temporary staff claim forms, as the current manual process is inefficient and prone to incorrect data entry. The Department has since developed a plan and commenced a project to implement online processing.

The PRT Determination provides Members with an entitlement to hire additional temporary staff to help them at their electorate offices. A total of \$1.7 million (\$1.5 million) was spent by Members on additional temporary staff in 2012-13.

Members' Additional Entitlements Expenditure

Members' additional entitlements expenditure in 2012-13 was \$18.6 million, or 8.0 per cent higher than the previous year. Most of the increase was due to higher Electorate Communication Allowance and Logistic Support Allowance expenditure, increasing by 16.1 per cent and 11.2 per cent respectively. The Department advised the increase was attributable to greater entitlement usage by Members in the second year of their Parliamentary term. Another reason for the increase was more accurate recording of expenditure in the correct financial year it was incurred. Prior to 2012-13, expenditure was generally recorded when the Department reimbursed a Member, not when the Member incurred the expense.

Actual entitlements expenditure for year ended 30 June	2013 \$	2012 \$	Increase/ (decrease) per cent
Electoral Allowance	6,887,335	6,731,860	2.3
Sydney Allowance	1,768,873	1,694,478	4.4
Logistic Support Allocation	3,769,676	3,389,503	11.2
Electorate Communication Allowance	5,447,837	4,691,892	16.1
Electorate to Sydney Allowance	624,414	617,672	1.1
Committee Allowance	19,288	16,841	14.5
Electorate Charter Transport Allowance	44,075	41,362	6.6
Total	18,561,498	17,183,608	8.0

Source: The Legislature (unaudited).

The table below summarises the average, largest and smallest amounts claimed by entitlement category in 2012-13.

Entitlement for the year ended 30 June 2013	Average amount claimed per eligible Member \$	Largest amount claimed by an eligible Member \$	Smallest amount claimed by an eligible Member \$
Electoral Allowance*	51,017	88,750	1,686
Sydney Allowance	27,320	48,553	518
Logistic Support Allocation	27,924	55,731	1,183
Electorate Communication Allowance	54,871	78,429	5,591
Committee Allowance	2,755	4,297	700
Electorate Charter Transport Allowance	5,509	16,881	455

Source: The Legislature (unaudited).

* The quantum of the Electoral Allowance is fixed according to the geographical electoral grouping of the Member and is paid pro-rata as part of a Member's monthly salary. The smallest amount claimed of \$1,686 is less than the minimum allowance payable of \$43,195 because the eligible member only commenced office on 19 June 2013.

Electoral Allowance

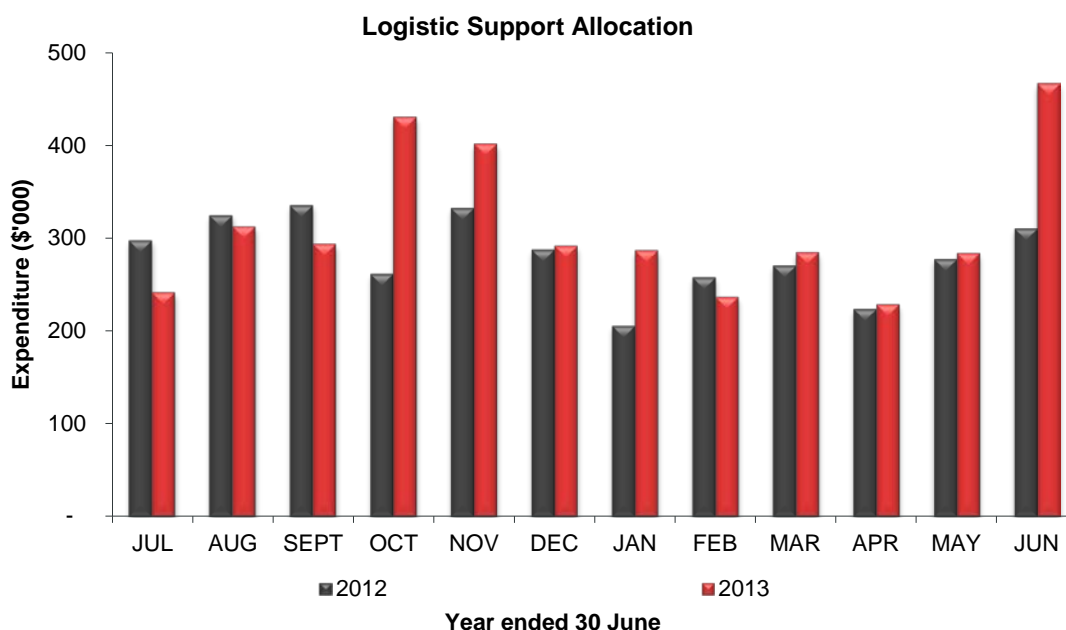
The Electoral Allowance is provided to Members to help meet the costs of performing Parliamentary duties, including leasing or purchasing motor vehicles. This is paid to Members in equal monthly instalments and Members are not required to demonstrate to Parliament how, or if, they have spent this allowance. Members are, however, required to keep appropriate records for taxation purposes.

Members	Electoral allowance payable each year
Legislative Assembly Members	\$43,195 to \$88,750
Legislative Council Members	\$50,580

Source: PRT Determination 2012.

Logistic Support Allocation

The graph below compares Logistic Support Allocation expenditure by month over the last two years. The actual Logistic Support Allocation expenditure for 2012-13 was \$3.8 million (\$3.5 million).



Source: The Legislature (unaudited).

The Logistic Support Allocation covers Members' operational costs associated with their Parliamentary duties, which include transport, communication, printing and stationery costs. Members can use the Logistic Support Allocation to fund the cost of newsletters if they have no funds left in their Electoral Communication Accounts. Members can also carry forward unspent monies from one year to future years within their four-year term. At the end of their four-year term any unused Logistic Support Allocations are forfeited.

Legislative Assembly and Legislative Council Members and Recognised Office Holders are entitled to a Logistic Support Allocation as follows:

Member Type	Minimum allocation each year \$	Maximum allocation each year \$
Legislative Assembly Members and office holders	33,925	43,250
Legislative Council Members and office holders	23,005	35,100

Source: PRT Determination 2012.

The Role of the Parliamentary Remuneration Tribunal

The Tribunal's principal function is to determine Members' and Recognised Office Holders' additional entitlements. These additional entitlements fall into two categories:

- those in the nature of allowances:
 - Electoral Allowance
 - Sydney Allowance
 - Committee Allowance
- those in the nature of fixed allocations:
 - Electorate to Sydney Travel
 - Logistic Support Allocation
 - Electorate Communication Allowance for Legislative Assembly Members
 - Electorate Charter Transport for Legislative Assembly Members
 - Travelling Allowance for Recognised Office Holders
 - Equipment, Services and Facilities.

The additional entitlements determined by the Tribunal are separate from:

- Members' annual basic salaries, set by the Tribunal
- additional salaries and expense allowances paid to ministers and certain other office holders, set out in Schedule One of the *Parliamentary Remuneration Act 1989* as varying percentages of their basic salaries.

Appendix One – Agencies not previously commented on, by Minister

The following audits resulted in unmodified independent auditor's reports.

Entity name	Website	Period/year ended
Attorney-General		
Office of the Legal Aid Commission	*	30 June 2013
Minister for the Arts		
State Library of New South Wales Foundation	*	30 June 2013
Minister for Education		
Arts Education Foundation Trust	*	30 June 2012 and 2013
Bequest from the Estate of the late FJ Walsh	www.mq.edu.au	31 December 2013
Board of Studies	www.bostes.nsw.edu.au	1 January 2014
Board of Studies Casual Staff Division	www.bostes.nsw.edu.au	1 January 2014
Macquarie University Professorial Superannuation Scheme	*	30 June 2013
National Art School	www.nas.edu.au	31 December 2013
Nippon Foundation Fund for Japanese Language Education	www.mq.edu.au	31 December 2013
NSW Board of Vocational Education and Training	www.bvet.nsw.gov.au	27 November 2013
NSW Institute of Teachers	www.nswteachers.nsw.edu.au	1 January 2014
Office of the Institute of Teachers	www.nswteachers.nsw.edu.au	1 January 2014
Sport Knowledge Australia Pty Limited	www.sportedu.org	31 December 2013
Technical Education Trust Funds	www.tafensw.com.au	31 December 2013
UNSW Global India Private Limited	www.unswindiaoffice.com	31 March 2013
UWS Early Learning Limited	www.uws.edu.au	31 December 2013
Minister for the Environment		
Biamanga National Park Board of Management	www.environment.nsw.gov.au	30 June 2013
Gaagal Wanggaan (South Beach) National Park Board of Management	www.environment.nsw.gov.au	30 June 2013
Gulaga National Park Board of Management	www.environment.nsw.gov.au	30 June 2013
Mt Grenfell National Park Board of Management	www.environment.nsw.gov.au	30 June 2013
Mutawintji Board of Management	www.environment.nsw.gov.au	30 June 2013
Worimi Board of Management	www.environment.nsw.gov.au	30 June 2013

Entity name	Website	Period/year ended
Minister for Finance and Services		
Safety, Return to Work and Support Division	www.workcover.nsw.gov.au	30 June 2013
Minister for Primary Industries		
CB Alexander Foundation	www.tocal.com/tocal-organisations/cb-alexander-foundation	30 June 2013
Gosford Water Supply Authority	www.gosford.nsw.gov.au	30 June 2013
Ministerial Corporation for Industry	*	30 June 2013
Murray Catchment Management Authority	www.murray.cma.nsw.gov.au	30 June 2013
State Management Council of Livestock Health and Pest Authorities of New South Wales	*	30 June 2013 and 31 December 2013
State Management Council of Livestock Health and Pest Authorities of New South Wales Division	*	30 June 2013 and 31 December 2013
Sydney Catchment Authority Division	*	30 June 2013
Wild Dog Destruction Board	*	31 December 2013
Wild Dog Destruction Board Division	*	31 December 2013
Wine Grapes Marketing Board	www.wgmb.net.au	31 December 2013
Minister for Tourism and Major Events		
Independent Liquor and Gaming Authority	www.ilga.nsw.gov.au	30 June 2013
Responsible Gambling Fund	www.olgr.nsw.gov.au/rqf_home.asp	30 June 2013
Premier		
Cooks Cove Development Corporation	www.shfa.nsw.gov.au/sydney-Our_places_and_projects-Our_projects-Cooks_Cove.htm	16 August 2013
Treasurer		
Port Botany Lessor Pty Ltd	*	30 June 2013
Port Kembla Lessor Pty Ltd	*	30 June 2013
* This entity has no website.		

Appendix Two – Financial Statements not received by Statutory Date (at 20 June 2014)

Entity Name	Period/ Year Ended	Financial Statement Due Date	Financial Statement Date Received
Independent Liquor and Gaming Authority	30 June 2013	29 July 2013	1 August 2013
Lachlan Catchment Management Authority	1 January 2014	12 February 2014	14 February 2014
Marine Parks Authority	30 June 2013	12 August 2013	24 February 2014
Milk Marketing (NSW) Pty Ltd	30 June 2013	12 August 2013	16 December 2013
Namoi Catchment Management Authority	1 January 2014	12 February 2014	17 February 2014
Responsible Gambling Fund	30 June 2013	12 August 2013	13 August 2013 which were then withdrawn on 28 August 2013 due to errors and were resubmitted on 14 November 2013
Sport Knowledge Australia Pty Limited	31 December 2013	11 February 2014	27 February 2014
uwsconnect Limited	31 December 2013	11 February 2014	26 February 2014

Appendix Three - Financial Statements received but Audit Incomplete, by Minister (at 20 June 2014)

Attorney General

NSW Trustee and Guardian Common Fund-Financial Management

The audit for the year ended 30 June 2012 is nearing completion. The audit was delayed due to control deficiencies identified with the management of the Common Funds in previous years. The audit required extensive detailed testing to verify the validity of client payments. The increased level of audit testing, combined with difficulties in obtaining appropriate audit evidence to support the validity of some payments, have contributed to the delays.

NSW Trustee and Guardian Common Fund-Trustee

The audit for the year ended 30 June 2012 is nearing completion. The audit was delayed due to control deficiencies identified with the management of the Common Funds in previous years. The audit required extensive detailed testing to verify the validity of client payments. The increased level of audit testing, combined with difficulties in obtaining appropriate audit evidence to support the validity of some payments, have contributed to the delays.

Minister for Environment

Water Administration Ministerial Corporation (WAMC)

The audits for 30 June 2011, 30 June 2012 and 30 June 2013 are incomplete. The Corporation has undertaken activities to appropriately record assets and revenue, including engaging the Crown Solicitor to interpret legislation and hiring a valuer to determine asset valuations across a number of years. Management is further considering some asset matters and the impact of not maintaining adequate records.

Minister for Finance and Services

Ministerial Holding Corporation

The audit for the period ended 30 June 2013 is incomplete. The audit has been delayed as we are working with the agency to resolve issues that resulted in the previous year modified audit opinion.

Minister for Planning

Lands Administration Ministerial Corporation

The audits for 30 June 2011, 30 June 2012 and 2013 are incomplete. The Corporation was established in 1989 and prepared its first set of financial statements in 2011. The audits have been delayed due to difficulties in identifying and recognising land assets controlled by the Corporation. We expect to complete the audits by 31 August 2014.

Minister for Primary Industries

Agricultural Scientific Collections Trust

The audits for 30 June 2012 and 30 June 2013 are incomplete. The audit was delayed pending valuation and assessment of the Trust's rare and unique collections.

Minister for Regional Infrastructure and Services

Final audits of Catchment Management Authorities

As of 1st January 2014 Catchment Management Authorities (CMA) joined with the Livestock Health and Pest Authorities and Department of Primary Industries agriculture extension to form Local Land Services. Final audits of the former catchment management authorities are expected to be completed in June 2014.

Game Council of New South Wales and Game Council Division

The audits for the period ended 14 November 2013 are incomplete. Delays occurred in receiving client workpapers and a number of revisions to the financial statements were required.

Milk Marketing (NSW) Pty Ltd

The audit for the period ended 30 June 2013 is incomplete. This entity is currently being wound up. We anticipate the audit will be completed soon after revised financial statements are received.

Marine Parks Authority

The audits for 30 June 2012 and 30 June 2013 are incomplete due to ongoing work on the valuation of the Marine Parks, confirmation of minor assets transferred from another agency and transfer of agreed cash balances to the entity.

Trustees of the Farrer Memorial Research Scholarship

The audit for the year ended 31 December 2013 is nearing completion. Delays occurred in obtaining corrected financial statements. We are now waiting for the 31 December 2013 signed financial statements from the Trustees.

Minister for Resources and Industry

Eraring Energy

The audit for the period ended 30 June 2013 is incomplete. The audit has been delayed pending resolution of an accounting issue.

Treasurer

Building Insurers' Guarantee Corporation

The audits for the years ended 30 June 2012 and 30 June 2013 are incomplete. Delays were encountered in resolving a prior period error. We anticipate completion of the audits shortly.

Crown Entity

The audit for the year ended 30 June 2013 was completed on 25 June 2014.

Ports Assets Ministerial Holding Corporation

The audit for the year ended 30 June 2013 is incomplete. Delays with receipt of financial statements for subsidiary entities impacted this audit.

Residual Business Management Corporation (RBMC)

The audit for the year ended 30 June 2013 is incomplete due to delays with finalising the audit for the year ended 30 June 2012. We anticipate completion of the audit shortly.

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