



**2019-20 Performance Audit Program
and
Potential Audits for 2020-21 and beyond**

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Performance Auditing

Performance auditing is a primary function of the ACT Audit Office (the Audit Office). Performance audits are conducted under the authority of the *Auditor-General Act 1996* in accordance with the requirements of Australian Auditing Standards relevant to performance auditing.

Attachment A provides information on the conduct of a performance audit.

The Performance Audit Program

Subsection 13(1) of the *Auditor-General Act 1996* provides that the Auditor-General must prepare and publish a program for performance audits that the Auditor-General intends to conduct in the next financial year.

Strategic planning for the Performance Audit Program (the Program) is an ongoing activity. Environmental scans inform this process as does the Audit Office's ongoing work, not only in its performance audits but also its program of financial statement audits and reviews of statements of performance.

The Audit Office has developed the Program having regard to the Office's mandate, its strategic plan, and interests of its primary stakeholders: the Legislative Assembly and the ACT community.

In planning and prioritising performance audit coverage the Audit Office seeks to:

- promote transparency, accountability and value for money in the delivery of public services and the use of government resources;
- provide the Legislative Assembly with independent assessments of the performance of public sector bodies and the use of government resources; and
- respond to emerging issues of importance to the Legislative Assembly and the broader community.

Potential audit topics are selected to cover at least one of the following Auditor-General's focus areas:

- greatest benefit for the whole community;
- improving services and programs;
- assisting the disadvantaged and vulnerable;
- developing the next generation – all children get a 'fair go';
- advancing sustainable practices; and
- minimising waste in government.

In addition to these focus areas other factors are taken into account. These are described in Attachment B.

In developing the Performance Audit Program the Auditor-General consults with: the Public Accounts Committee; the Speaker of the Legislative Assembly; members of the Legislative Assembly; the Head of Service; ACT Government Directors-General and Chief Executive Officers (or their equivalents); statutory office holders of various ACT Government agencies; and other stakeholders.

The Auditor-General determines the final Program.

2019-20 Performance Audit Program

This document provides information on audits currently underway and those that are proposed to commence in 2019-20 and 2020-21. The Audit Office has also identified potential future audit topics for 2021-22 and beyond. It is expected that the conduct of audits identified in 2019-20 and 2020-21 have more certainty.

The Program may be subject to change as a result of additional planning or new and emerging priorities or risks, including the need to conduct urgent investigations, reviews or audits, or the need to address issues that emerge from representations or public interest disclosures.

Subsection 13(1) of the *Auditor-General Act 1996* provides that the published Performance Audit Program should identify audits that the Auditor-General intends to conduct under:

- section 12 - audits in relation to ACT Government directorates, Territory entities, joint ventures in which the Territory or a Territory entity has a controlling interest or a trust in which the Territory or a Territory entity has a controlling interest;
- section 13C - audits of non-public sector entities at the request of a Minister or the Public Accounts Committee; and
- section 13D - audits of non-public sector entities initiated by the Auditor-General.

The Program does not include any audits that have been requested by a Minister or the Public Accounts Committee under section 13C of the *Auditor-General Act 1996*.

Section 13D (and section 13C) of the *Auditor-General Act 1996* provide that audits of non-public sector entities may occur if a public sector entity has provided property to a non-public sector entity for a purpose and the Auditor-General is satisfied:

- the usual acquittal procedures for the use of property provided by a public sector entity have been exhausted (paragraph 13C(3)(a));
- there are no other mechanisms reasonably available to the public sector entity to resolve the proposed subject of the audit (paragraph 13C(3)(b)); and
- failure to conduct the audit may result in significant risk to the Territory (paragraph 13C(3)(c)).

Some of the proposed audits may cover activities of ACT Government directorates and agencies that involve the provision of property or services to non-public sector entities. If this occurs the Auditor-General will explicitly address paragraphs 13C (3)(a) to (c) of the *Auditor-General Act 1996*.

Representations and public interest disclosures

The Audit Office receives representations and public interest disclosures. The Auditor-General considers the most appropriate way to deal with each of these, including (potentially) through a performance audit. The development of the Program has been informed by a review of representations and public interest disclosures received by the Audit Office.

Number of performance audits planned

The Audit Office aims to table eight audits in 2019-20 and nine audits in 2020-21 and 2021-22. Many audits do not start and finish in the one financial year; the program lists those audits expected to start in the relevant year. Experience has shown that some proposed audits are not undertaken due to circumstances changing in the subject areas or higher priority issues emerging that warrant an audit, and for these reasons the future program includes slightly more audits than are expected to be commenced.

Notwithstanding that some proposed audits may not be undertaken, it is considered fairer to list all potential performance audits as identified in the Audit Office's planning work for the Program. This allows directorates and agencies to consider the issues in the audit topic areas. Even if, ultimately, an audit is not undertaken the fact that it was listed shows that the Audit Office considers it an area worthy of review.

Attachment B outlines the selection process for performance audit topics.

Attachment C lists audit reports tabled in the Legislative Assembly since January 2011.

Audits in Progress

The following audits are in progress as at 28 June 2019.

#	Topic/Entity Agency	Details
1	<p>Shared Services <i>(Chief Minister, Treasury and Economic Development Directorate and selected directorates and agencies)</i></p>	<p>Areas of focus: improving services and programs / minimising waste in government</p> <p>Shared Services provides core corporate and ICT services on behalf of all ACT Government directorates and some related agencies. Corporate services include human resources (leave, pay, recruitment and salary packaging), finance (invoices, cash management, chart of accounts), records and mail management services and publishing on the web or by print.</p> <p>Shared Services' aim is to help its customer agencies deliver on their strategic priorities by giving high quality corporate and ICT services that are value for money and meet agency needs. ACT Government agencies are responsible for governing Shared Services through a committee structure. Shared Services and customer agencies have joint responsibilities for the successful delivery of corporate services across ACT Government through agreed service partnership arrangements.</p> <p>The audit is considering the effectiveness of Shared Services' delivery of human resources and finance services to ACT Government, including:</p> <ul style="list-style-type: none"> • planning for the delivery of human resources and finance services • implementation of service partnership arrangements (in relation to human resources and finance services), and • how the delivery of human resources and finance services is monitored and reported.
2	<p>Maintenance of school infrastructure <i>(Education Directorate, Chief Minister, Treasury and Economic Development Directorate)</i></p>	<p>Areas of focus: improving services and programs/ minimising waste in government</p> <p>ACT public schools are a major Territory asset, with a total value of almost \$2 billion in 2018. The effective management of the repairs and maintenance of public schools is important in ensuring schools continue to be fit for purpose.</p> <p>The audit is considering the activities of the Education Directorate in managing the repairs and maintenance of school infrastructure, including strategies employed by the Education Support Office and schools to:</p> <ul style="list-style-type: none"> • manage school assets; and • identify and address school repairs and maintenance requirements.

Table 1 – Audits in Progress (28 June 2019)

#	Topic/Entity or Agency	Details
		The audit is also considering the activities of the ACT Property Group to provide support to schools and the Education Support Office for the procurement of repairs and maintenance (including cross-school procurement and contracting arrangements for specific repair and maintenance activities).

Proposed Audits to Commence in 2019-20

As well as completing the audits in progress, new audits will be commenced during 2019-20. The proposed audits to commence in 2019-20 are listed in Table 2. They are not in order of priority as to when they will commence as this is yet to be determined.

Table 2 – Proposed Audits to Commence in 2019-20

#	Topic/Entity or Agency	Potential Objectives and Scope
1	Data security <i>(Justice and Community Safety Directorate, Chief Minister, Treasury and Economic Development Directorate and other directorates and agencies)</i>	<p>Areas of focus: improving services and programs / minimising waste in government</p> <p>ACT Government agencies are responsible for the management of a significant range of information and data. The <i>Information Privacy Act 2014</i> (ACT) defines sensitive information about individuals and outlines requirements about its collection and use. The ACT Government <i>Protective Security Policy Framework (PSPF)</i>, which was introduced in 2014, establishes mandatory requirements for ACT Government agencies relating to a range of elements including information security. The <i>Territory Records Act 2002</i> outlines requirements for the proper safekeeping of ACT Government agency records.</p> <p>ACT Government agencies must comply with this legislative framework, while also balancing the need to collaborate and share data with others. Given the variety of data that is managed, agencies need to understand what sensitive data is held and how to appropriately manage it.</p> <p>The audit could consider how the Justice and Community Safety Directorate and Chief Minister, Treasury and Economic Development Directorate provide the necessary guidance and support on data security to ACT Government agencies. It could also examine how ACT Government agencies manage the storage, retention and release of sensitive data.</p>
2	Chronic disease programs and services <i>(Canberra Health Services)</i>	<p>Areas of focus: improving services and programs / assisting the disadvantaged and vulnerable</p> <p>Assistance to those with chronic health problems includes clinical, psychological and rehabilitation services provided under the auspices of Canberra Health Services, as well as support and</p>

Table 2 – Proposed Audits to Commence in 2019-20

#	Topic/Entity or Agency	Potential Objectives and Scope
		<p>respite services provided by community and other non-government entities.</p> <p>The delivery of services can be organised according to an individual's underlying condition or the presenting condition (including psychological conditions such as depression). The co-morbidity of chronic health conditions poses considerable challenges for coordinating the delivery of assistance within government agencies and across the community sector.</p> <p>The audit could consider Canberra Health Services' delivery and support arrangements for those with chronic health conditions. It could also examine the effectiveness of the planning and coordination of services with primary care and community providers, and other agencies involved in the care of those with chronic health conditions.</p>
3	<p>Waste management</p> <p><i>(Transport Canberra and City Services Directorate)</i></p>	<p>Area of focus: advancing sustainable practices / improving services and programs</p> <p>The ACT generates around one million tonnes of waste every year, with about 30 percent ending up as landfill. The balance of the waste is reused or recycled. The management of waste is an essential service in the ACT and forms part of the broader ACT Government agenda for achieving a sustainable environment.</p> <p>Key ACT Government strategic documents for the management of waste include the <i>ACT Waste Management Strategy 2011–2025</i> (2011) and the <i>Waste Feasibility Study Roadmap and Recommendations Discussion Paper</i> (2018). The strategy sought to set 'a clear direction for the management of waste in the ACT towards 2025', while the feasibility study 'identifies how waste management in the ACT can be improved to align with best practice'.</p> <p>ACT Government waste management services are provided to the community through a range of different contracts managed by the Transport Canberra and City Services Directorate (ACT NoWaste). The contracts cover the collection, transport and disposal of waste. The audit could consider the effectiveness of ACT NoWaste's contract management arrangements to deliver ACT waste management services.</p>
4	<p>Affordable housing</p> <p><i>(Environment, Planning and Sustainable Development and other directorates and agencies)</i></p>	<p>Areas of focus: assisting the disadvantaged and vulnerable / improving services and programs / developing the next generation – all children get a 'fair go'</p> <p>On 29 October 2018 the ACT Government released the <i>ACT Housing Strategy</i>. The <i>ACT Housing Strategy</i> is intended to encourage and promote a housing market that meets the diverse and changing needs of the Canberra community, and enable a sustainable supply of housing for individuals and families at all</p>

Table 2 – Proposed Audits to Commence in 2019-20

#	Topic/Entity or Agency	Potential Objectives and Scope
		<p>income levels. The <i>ACT Housing Strategy</i> follows the release of a number of iterations of the <i>Affordable Housing Action Plan (AHAP)</i> since 2007.</p> <p>The <i>ACT Housing Strategy</i> outlines five overarching strategy goals and is supported by an implementation plan, which identifies a range of actions and initiatives against each of the strategy goals. Some of the actions and initiatives have featured in earlier iterations of the Affordable Housing Action Plan. Specific timeframes for some of these actions and initiatives have been identified, while others are noted as ongoing. The implementation plan is intended to be monitored, reviewed and updated annually.</p> <p>The audit could consider the governance and administrative arrangements associated with the implementation, monitoring and reporting of the <i>ACT Housing Strategy</i>. In doing so the audit may consider specific actions and initiatives.</p>
5	<p>Canberra Light Rail <i>(Transport Canberra and City Services Directorate)</i></p>	<p>Areas of focus: greatest benefit for the whole community / minimising waste in government / improving services and programs.</p> <p>In April 2019 the first stage of the light rail commenced operation. The delivery of the light rail and its ongoing management is to be achieved through an Availability Public Private Partnership (PPP). The light rail project is a large financial commitment for the Territory with significant risks.</p> <p>The Transport Canberra and City Services Directorate has also been planning for the second stage of the light rail, from Civic to Woden. The second stage has been the subject of a Commonwealth parliamentary inquiry and involves additional complexity, including the involvement of the National Capital Authority.</p> <p>The audit could consider the ACT Government’s management of the implementation of the first stage of the Capital Metro Light Rail. In doing so, the audit could also consider whether and how lessons learnt from the first stage of the light rail have been incorporated into planning for the second stage of the light rail.</p>
6	<p>Health services for detainees <i>(Canberra Health Services and Justice and Community Safety Directorate)</i></p>	<p>Areas of focus: improving services and programs / assisting the disadvantaged and vulnerable</p> <p>The Primary Health Service (within Justice Health Services) conducts health assessments and manages identified health problems within a primary care framework for both adults and juveniles. This includes assessment of health status, identification of acute and chronic health conditions, management of those health conditions and ensuring consistency in the induction process of all new detainees.</p>

Table 2 – Proposed Audits to Commence in 2019-20

#	Topic/Entity or Agency	Potential Objectives and Scope
		<p>An independent inquiry completed by Mr Philip Moss AM in November 2016 (<i>Independent Inquiry into the Treatment in Custody of Detainee Steven Freeman</i>) made findings in relation to the provision of health and custodial services at the Alexander Maconochie Centre. The report made nine recommendations, some of which were directed to improving the safety, health and care of detainees.</p> <p>On 7 February 2018, the Minister for Corrections announced an additional health care investment of \$8 million over two-and-a-half years as part of the Government’s commitment to implement its response to the Moss Review.</p> <p>The audit could consider the provision of health services for adult detainees at the Alexander Maconochie Centre and the Periodic Detention Centre including the management and coordination of health services and the handling and reporting of health incidents, including external review mechanisms.</p>
7	<p>Planning and development processes for urban renewal (<i>Environment, Planning and Sustainable Development Directorate and City Renewal Authority</i>)</p>	<p>Areas of focus: greatest benefit for the whole community / improving services and programs / advancing sustainable practices</p> <p>The ACT Government’s <i>Canberra: A statement of ambition</i> (2016) identifies the need to deliver better metropolitan infrastructure that helps to renew Canberra's inner precincts. The Minister for Planning's <i>Statement of Planning Intent 2015</i> also identifies intentions to:</p> <ul style="list-style-type: none"> • focus higher-density development with diverse housing types in the city centre, town and group centres, along major transport corridors and in other locations with good public transport and amenity; • foster medium-density housing options such as terrace houses, town houses and secondary dwellings as an appropriate form of development in suburbs; and • locate infill development and affordable housing close to public transport routes and adjacent to parks, open space and other areas of high amenity. <p>A range of other planning documents are also relevant, including the draft <i>City and Gateway Draft Urban Design Framework</i> (March 2018), which signals the government’s intention for urban renewal and design. The draft framework recommends a program of coordinated actions to guide sustainable design, innovation, high quality development and upgrades of streets, parks and public spaces in the city centre and along its gateway, Northbourne avenue.</p> <p>The audit could consider the effectiveness of the planning and consultation processes associated with urban renewal. It could</p>

Table 2 – Proposed Audits to Commence in 2019-20

#	Topic/Entity or Agency	Potential Objectives and Scope
		<p>focus on overall coordination, and governance and accountability arrangements, and in doing so the audit could consider the Directorate's engagement with the community as part of major master-planning activities and urban renewal strategies.</p>
8	<p>Use of Closed Circuit Television <i>(Justice and Community Safety Directorate, Access Canberra, Australian Federal Police and other directorates and agencies)</i></p>	<p>Areas of focus: improving services and programs / minimising waste in government</p> <p>Canberra has several networks of Closed Circuit Television (CCTV) cameras in areas such as Civic, Kingston, Manuka and Canberra Stadium. In 2017, trials were to commence of stand-alone portable CCTV units. These units are funded by the ACT Government and primarily used by the Australian Federal Police to identify anti-social or criminal activity. CCTV is also used to provide security for staff with public contact, to provide security of assets and help with business monitoring.</p> <p>The audit could consider ACT Government agencies' activities for the investment and operation of the CCTV network, and the extent of coordination between the Justice and Community Safety Directorate and the Australian Federal Police and other agencies that use CCTV. In doing so the audit could also consider the relevance and application of the <i>ACT Government Code of Practice for Closed Circuit Television Systems</i>.</p>
9	<p>Support for Indigenous persons <i>(Office for Aboriginal and Torres Strait Islander Affairs – Community Services Directorate)</i></p>	<p>Areas of focus: improving services and programs / assisting the disadvantaged and vulnerable</p> <p>The Office for Aboriginal and Torres Strait Islander Affairs provides strategic advice to the Chief Minister on issues affecting Aboriginal and Torres Strait Islander people living in the ACT. The Office coordinates a whole-of-government approach to issues affecting Aboriginal and Torres Strait Islander residents and provides secretariat and administrative support to the Aboriginal and Torres Strait Islander Elected Body and the United Ngunnawal Elders Council.</p> <p>On 26 February 2019, the ACT Government formally signed a new <i>ACT Aboriginal and Torres Strait Islander Agreement 2019-2028</i>. The Agreement builds on the previous Agreement (2015–2018) to be accountable to ACT Aboriginal and Torres Strait Islander communities, through the Aboriginal and Torres Strait Islander Elected Body, to provide accessible and equitable services that aim to improve the social, environmental, economic and cultural infrastructures within their communities.</p> <p>The Agreement sets the long term (10 year) direction in Aboriginal and Torres Strait Islander Affairs in the ACT and obliges the signatories to work together to enable equitable outcomes for Aboriginal and Torres Strait Islander peoples in the ACT. Ten Action Plans have been developed to support the implementation of the</p>

Table 2 – Proposed Audits to Commence in 2019-20

#	Topic/Entity or Agency	Potential Objectives and Scope
		<p>Agreement, which are intended to apply to ACT Government agencies.</p> <p>The audit could consider the effectiveness of governance and administrative arrangements put in place to support the implementation of the Agreement. This could include administrative support for ACT Government agencies and the Aboriginal and Torres Strait Islander Elected Body to undertake the actions outlined in the Agreement and review and monitor progress on the implementation of the Agreement and its associated Action Plans.</p>
10	<p>ACT Ambulance Service</p> <p><i>(Justice and Community Safety Directorate)</i></p>	<p>Areas of focus: greatest benefit for the whole community / improving services and programs</p> <p>The ACT Ambulance Service is part of the ACT Emergency Services Agency (an agency of the Justice and Community Safety directorate). There are seven ambulance stations throughout Canberra, over 170 staff and more than 25 vehicles available to provide medical assistance and care to ACT residents.</p> <p>The ACT Ambulance Service (ACTAS) is responsible for providing emergency and non-emergency ambulance and aeromedical ambulance services to the ACT Community and surrounding south east NSW region. ACTAS also provides Intensive Care Paramedics (ICPs) to and conducts the day-to-day management of the SouthCare helicopter.</p> <p>In 2014-15 an organisational review of the ACT Ambulance Service culminated in the development of the <i>ACTAS Enhancing Professionalism: A Blueprint for Change</i>. The Emergency Services Agency has since been in the process of implementing the outcomes of the Blueprint.</p> <p>The audit could consider the ACT Ambulance Service’s planning processes for managing future demand as well as progress in implementing the outcomes from the Blueprint.</p>
11	<p>Transfer of workers compensation arrangements from ComCare</p> <p><i>(Chief Minister, Treasury and Economic Development Directorate)</i></p>	<p>Areas of focus: minimising waste in government / improving services and programs</p> <p>As of 1 March 2019, the ACT Government manages all ACT public sector workers' compensation claims as a self-insurer. This means the Commonwealth workplace insurer Comcare is no longer involved in the management of compensation claims for ACT public servants.</p> <p>The ACT Government uses the Comcare framework and legislation but no longer pays a premium to Comcare, which was approximately \$68 million in 2017-18. Under the self-insurance arrangements, ACT Public Service employees will continue to be</p>

Table 2 – Proposed Audits to Commence in 2019-20

#	Topic/Entity or Agency	Potential Objectives and Scope
		<p>covered by the <i>Safety, Rehabilitation and Compensation Act</i> (1988).</p> <p>The ACT Government is responsible for meeting all the regulatory and licence requirements as a self-insured licence holder. The government has entered into an agreement with Employers Mutual Limited (EML) which will provide claims administration services.</p> <p>The audit could consider the effectiveness of the management of the transfer of ACT Public Service workers' compensation arrangements. This could include consideration of planning for, and implementation of:</p> <ul style="list-style-type: none"> • the transfer of existing workers compensation premiums and liabilities from Comcare; • case management and return to work support under the new arrangements; and • contractual arrangements with Employers Mutual Limited.

Potential Audits to Commence in 2020-21

The following potential audit topics are under consideration for commencement in 2020-21 (Table 3).

Further planning will refine the scope and focus of each audit. In deciding on the audit scope, the Audit-Office will consider possible inclusion of non-public sector entities where relevant. Relevant agencies will be consulted during preliminary audit planning.

Table 3 - Potential Audits to commence in 2020-21

#	Topic/Entity or Agency	Potential Objectives and Scope
1	<p>Teacher and teaching quality <i>(Education Directorate)</i></p>	<p>Areas of focus: greatest benefit for the whole community/ developing the next generation – all children get a ‘fair go’</p> <p>The Education Directorate’s <i>Great Teachers by Design</i> initiative outlines the directorate’s ‘systemic approach to ensuring highly effective teachers in Canberra public schools’. It outlines various strategies and approaches that are designed to contribute to improved professional engagement, knowledge and practice.</p> <p>The Teacher Quality Institute is an independent statutory authority, established through the ACT Teacher Quality Institute Act 2010, which is ‘charged with integrating standards-based quality measures into professional regulation as teachers enter and progress through career stages in the profession in order to enhance student outcomes’.</p>

Table 3 - Potential Audits to commence in 2020-21

#	Topic/Entity or Agency	Potential Objectives and Scope
		<p>The audit could consider the Education Directorate’s activities to implement the strategies and approaches outlined in <i>Great Teachers by Design</i> as well as the management of teacher registration, ranking and allocation to suitable schools. The role and activities of the Teacher Quality Institute could also be considered as part of the audit.</p>
2	<p>Total Facilities Management contract implementation <i>(Community Services Directorate)</i></p>	<p>Areas of focus: improving services and programs / minimising waste in government / greatest benefit for the whole community</p> <p>A Total Facilities Management (TFM) contract has been in place for the maintenance of public housing in the ACT since 2012. Following the conclusion of a procurement exercise that commenced in late 2017, Programmed Facility Management Pty Ltd was contracted by Community Services Directorate to provide TFM services from 1 November 2018. A key feature of the new TFM contract was a revised performance management regime.</p> <p>This audit could consider the effectiveness of the Community Services Directorate’s management of the TFM contract from 1 November 2018, including the revised performance management regime, and whether it has delivered on its intended objectives.</p>
3	<p>Ginninderry Joint Venture <i>(Suburban Land Agency, Environment, Planning and Sustainable Development Directorate)</i></p>	<p>Areas of focus: advancing sustainable practices / greatest benefit for the whole community / minimising waste in government / improving services and programs.</p> <p>In November 2016 the former Land Development Agency, on behalf of the Territory, entered into a joint venture with Riverview Developments Pty Ltd (Riverview) for the purpose of developing land spanning the ACT and New South Wales border at West Belconnen.</p> <p>The Ginninderry Joint Venture follows the establishment and use of a number of other joint venture structures by the former Land Development Agency (and Suburban Land Agency) for the development of sites across the ACT. Under the terms of the joint venture, the Territory and Riverview contribute their respective land holdings in the ACT and New South Wales to the project. Riverview Projects is acting as development manager for the project. The cross-border development is expected to create 11,500 new homes, with 5,000 planned for the New South Wales side of the development.</p> <p>There are significant cross-border issues to be identified and resolved for the development. These include issues associated with the delivery of municipal and emergency services and the payment of rates and charges. The timely resolution of these issues will provide certainty for planning and development processes and the joint venture.</p>

Table 3 - Potential Audits to commence in 2020-21

#	Topic/Entity or Agency	Potential Objectives and Scope
		<p>The audit could consider the effectiveness of planning and consultation processes for the resolution of cross-border issues, including:</p> <ul style="list-style-type: none"> • identification and prioritisation of issues; • issue management plans (including risk management); • legal and compliance planning; and • financial planning. <p>A key consideration would be whether there are effective governance and administrative arrangements in place for the Suburban Land Agency to manage its participation in the joint venture in light of the cross-border issues to be resolved.</p>
4	<p>Land Management Agreements <i>(Environment, Planning and Sustainable Development Directorate)</i></p>	<p>Areas of focus: advancing sustainable practices</p> <p>Land Management Agreements are intended to secure off-reserve conservation. The agreements, which apply to all natural resources, including land, surface and ground water, flora and fauna, biological diversity and ecological integrity can facilitate collaboration between the Territory Government and landholders to achieve production, conservation and protection. The agreements are subject to formal review every five years, and if problems are identified, an annual review is conducted.</p> <p>The audit could consider the processes used to administer and review land management agreements, especially cases where problems were identified.</p>
5	<p>Collections management <i>(Cultural Facilities Corporation, Libraries ACT, Territory Records Office, ACT Heritage and other directorates and agencies)</i></p>	<p>Areas of focus: improving services and programs / minimising waste in government</p> <p>Several ACT Government agencies are responsible for the management and storage of valuable assets and collections. It is important that these are managed and maintained efficiently and effectively, with the intent of maintaining the integrity of the collection and facilitating its access to the community (where appropriate).</p> <p>Effective collections management encompasses a range of different activities, including:</p> <ul style="list-style-type: none"> • collections practical management - practices that directly support care for the collection, such as the way items are handled, conserved, stored, secured, displayed and accounted for; and • collections governance - effective collection management must also be supported through governance practices, strategic frameworks for the development of the collection, risk management, sound acquisition and disposal processes, and

Table 3 - Potential Audits to commence in 2020-21

#	Topic/Entity or Agency	Potential Objectives and Scope
		<p>strong financial management controls that enable an entity to develop, maintain and exhibit these collections.</p> <p>The audit might consider whether ACT government agencies have:</p> <ul style="list-style-type: none"> • established effective strategic frameworks to support the management of their collections; and • implemented effective systems and processes for managing their collections.
6	<p>ACT Healthy Waterways</p> <p><i>(Environment, Planning and Sustainable Development Directorate)</i></p>	<p>Areas of focus: advancing sustainable practices / minimising waste in government</p> <p>The ACT <i>Healthy Waterways Project</i> is a joint initiative of the Australian and ACT governments to protect and improve long-term water quality in the ACT and further downstream in the Murrumbidgee River system.</p> <p>In the ACT, the project involves the construction of a range of infrastructure ponds, wetlands, rain gardens and swales as well as creek restoration and channel reconnection - designed to ‘turn off’ or reduce the amount of nutrients, sediment and pollutants entering our waterways. The focus is on improving water quality higher up in the catchment where rainwater becomes stormwater. Up to 20 infrastructure projects are to be undertaken, as well as the conduct of two research projects, with an expected cost of over \$80 million. All construction projects are expected to be completed by June 2019.</p> <p>The audit could consider the effectiveness and efficiency of the Environment, Planning and Sustainable Development Directorate’s delivery of the ACT <i>Healthy Waterways</i> infrastructure projects. Key aspects might include project governance and management, including risk management, resource usage and progress and outcome monitoring. The audit could also assess whether the project was delivered against planned budget and timeframes, and has delivered its intended outcomes of improving water quality in the catchment area.</p>
7	<p>The Capital Framework</p> <p><i>(Chief Minister, Treasury and Economic Development Directorate)</i></p>	<p>Areas of focus: minimising waste in government / Improving services and programs</p> <p>The Capital Framework has applied to capital investment proposals, for example for building works, infrastructure works and roads and civil construction, since late 2013. It encompasses an upfront assessment of capital works funding proposals in the ACT, and is administered by Procurement and Capital Works in the Chief Minister, Treasury and Economic Development Directorate. The assessment process includes:</p> <ul style="list-style-type: none"> • Investment Logic Workshop, which seeks to assess the demonstrated need for a project;

Table 3 - Potential Audits to commence in 2020-21

#	Topic/Entity or Agency	Potential Objectives and Scope
		<ul style="list-style-type: none"> • Early Project Overview, a presentation by project proponents which is intended to de-couple the capital works approvals process from a purely budget driven cycle; • Single Assessment Framework, a capital works business case process tiered to project value and risk with escalating levels of analysis; and • Post Implementation Review, which seeks to assess how the project performed against the expectations of the business case. <p>The audit could consider the implementation of the Capital Framework, including its effectiveness in aiding capital works project decision-making. The audit could examine whether the anticipated financial and other benefits of the Capital Framework are being achieved and whether the Framework and its methodology remains relevant and fit-for-purpose.</p>
8	<p>Crown lease variations <i>(Environment, Planning and Sustainable Development Directorate)</i></p>	<p>Areas of focus: greatest benefit for the whole community / improving services and programs</p> <p>Residents and businesses in the ACT do not own land and instead lease it from the Crown on what is usually a 99-year term. When a crown lease is granted, the ACT Government receives payment based on the provisions of that lease at that time. Any subsequent variations to the lease are defined as development in the <i>Planning and Development Act 2007</i> and require development approval. When the provisions of a crown lease are varied, these variations often attract a lease variation charge.</p> <p>The ACT Government commenced a <i>Review of the Lease Variation Charge</i> in July 2018 in response to a motion in the Legislative Assembly. The <i>Detailed Consultation Report Review of the Lease Variation Charge</i> (February 2019) has been published on the ACT Government’s <i>Your Say</i> website and the Government has advised that it ‘is currently considering the evidence and feedback provided to inform potential reforms ahead of the 2019-20 ACT Budget’.</p> <p>The audit could consider the effectiveness of the Environment, Planning and Sustainable Development Directorate’s administration of the crown lease variation process, including the:</p> <ul style="list-style-type: none"> • crown lease variation approval process; • determination of lease variation charges; and • execution of changes to leases.
9	<p>ACTPS Worker’s Compensation and Work Safety Improvement Plan</p>	<p>Areas of focus: improving services and programs / minimising waste in Government</p> <p>The ACT Public Service <i>Worker’s Compensation and Work Safety Improvement Plan</i> was introduced in 2011-12 and was designed as</p>

Table 3 - Potential Audits to commence in 2020-21

#	Topic/Entity or Agency	Potential Objectives and Scope
	<i>(Chief Minister, Treasury and Economic Development Directorate and other directorates and agencies)</i>	<p>a holistic approach to improving the health and return to work outcomes for injured ACTPS workers. The Plan represented a significant change in the way workers' compensation is managed in the ACTPS.</p> <p>The Plan is supported by a range of whole-of-government work safety and injury management policies and initiatives and supports put in place by the Chief Minister, Treasury and Economic Development Directorate.</p> <p>The audit could consider the implementation of the <i>Workers' Compensation and Work Safety Improvement Plan</i> across the ACTPS and if it has led to better health and return to work outcomes for injured ACTPS workers.</p>
10	<p>Transport Canberra Buses</p> <p><i>(Transport Canberra and City Services Directorate)</i></p>	<p>Areas of focus: minimising waste in government / improving services and programs</p> <p>Transport Canberra Buses (formerly known as ACTION) is a key means of public transport in the ACT. Three issues of long-standing and significant interest regarding Transport Canberra Buses include its efficiency, operational performance and appropriateness of service offering. In 2010 the Audit Office tabled a performance audit of ACTION and in 2015 a major efficiency review was conducted, which offered a range of options for the future direction of ACTION. In response to the efficiency review, the ACT Government announced that it would adopt a reformed public sector provider model, which was expected to produce significant operating efficiencies.</p> <p>An important priority for the Transport Canberra and City Services Directorate is the integration of Transport Canberra Bus services and the Canberra Metro light rail services. The audit could consider the efficiency and operational performance of Transport Canberra Buses. In doing so the audit could consider its strategic asset management activities and initiatives and planning for service delivery. The audit could consider the implementation of initiatives arising from the 2015 efficiency review and the integration of bus and light rail services.</p>
11	<p>Strategic planning for public hospital services in the ACT</p> <p><i>(Health Directorate and Canberra Health Services)</i></p>	<p>Areas of focus: greatest benefit for the whole community / improving services and programs</p> <p>Public hospital services in the ACT are presently provided by the Canberra Hospital, Calvary Public Hospital, Clare Holland House and the Queen Elizabeth II Family Centre. The Territory's first purpose-built rehabilitation hospital on the University of Canberra campus opened in July 2018.</p> <p>The Health Directorate and Canberra Health Services are aiming to achieve an integrated system of health care which includes a commitment to ensuring all ACT residents have equal access to</p>

Table 3 - Potential Audits to commence in 2020-21

#	Topic/Entity or Agency	Potential Objectives and Scope
		<p>high quality hospital services, uniformity in management approaches and the achievement of administrative efficiencies.</p> <p>The audit could consider matters such as planning for, and progress in: integration of management; administrative services; care standards; reporting; and case load management.</p>
12	<p>Procurement of goods and services <i>(Chief Minister, Treasury and Economic Development Directorate and other agencies)</i></p>	<p>Area of focus: minimising waste in government</p> <p>ACT Government agencies' procurement activities are subject to the <i>Government Procurement Act 2001</i> (the Act) and the <i>Government Procurement Regulation 2007</i> (the Regulation). In undertaking any procurement activity, an ACT Government agency must pursue value for money, which is defined in the Act to mean the best available procurement outcome, having regard to probity and ethical behaviour, the management of risk, open and effective competition; optimising whole of life costs and anything else prescribed by regulation.</p> <p>The <i>Government Procurement Regulation 2007</i> also outlines processes for the procurement of high-value goods and services. The Regulation requires that the acquisition of goods and services over \$200,000 must involve the calling of public tenders and requires that the Government Procurement Board be involved in certain procurements with even higher thresholds.</p> <p>The audit could consider ACT Government agencies' compliance with the requirements of the <i>Government Procurement Act 2001</i> (the Act) and the <i>Government Procurement Regulation 2007</i> (the Regulation). In doing so the audit could consider the continuing relevance and appropriateness of the Regulation in effectively and efficiently mitigating probity and fraud risks in the contemporary procurement environment.</p>
13	<p>Outpatient care <i>(Canberra Health Services)</i></p>	<p>Areas of focus: improving services and programs / greatest benefit for the whole community</p> <p>Outpatient services (or ambulatory care) are services that are provided without the need for admission to hospital. A wide range of services are offered in an outpatient care setting, including assessment and follow up appointments that allow clients to manage acute and chronic conditions while reducing their reliance on hospitals. Outpatient services for adults and children are provided across a number of ACT public health service locations, including community health centres, ACT public hospitals and in the home.</p> <p>Outpatient care often involves the provision of multiple services in the same timeframe. As such, adequate management and oversight are essential to avoid duplication and/or gaps in service provision.</p>

Table 3 - Potential Audits to commence in 2020-21

#	Topic/Entity or Agency	Potential Objectives and Scope
		<p>The audit could consider the administration of the delivery of outpatient services, including the management of associated risks or a broader review could be conducted that sought to assess the quality of the services provided.</p>
<p>14</p>	<p>Emission reduction targets <i>(Environment, Planning and Sustainable Development Directorate)</i></p>	<p>Areas of focus: Advancing sustainable practices / greatest benefit for the whole community</p> <p>The ACT has ambitious greenhouse gas reduction targets. These targets were introduced in the ACT by the Legislative Assembly in October 2010 and included:</p> <ul style="list-style-type: none"> • 100 percent renewable electricity by 2020; • 40 percent reduction in greenhouse gas emission on 1990 levels by 2020; and • zero net emissions by 2050 (was 2060). <p>The <i>ACT Greenhouse Gas Inventory for 2017-18</i>, reported that total greenhouse gas emissions as well as per capita emissions in the ACT have reduced each year since 2016-17. By 2020, transport is projected to be the highest emitting sector in the ACT (greater than 60 percent).</p> <p>In April 2018, the ACT Government launched its <i>Transition to Zero Emissions Vehicles Action Plan 2018-2021</i>. This plan encourages the use of zero emission vehicles and e-bikes. The Action Plan identifies a variety of initiatives, including a Government commitment to a zero emission vehicle fleet, new charging infrastructure, and incentives for consumers to purchase zero emission vehicles.</p> <p>The audit could consider whether the Directorate has effectively planned and managed activities and initiatives identified in its <i>Transition to Zero Emissions Vehicles Action Plan 2018-2021</i>, including the government vehicle fleet, initiatives related to e bikes, establishment of new charging infrastructure and incentives to purchase zero emission vehicles.</p>
<p>15</p>	<p>Access to ICT in ACT public schools <i>(Education Directorate)</i></p>	<p>Area of focus: developing the next generation – all children get a ‘fair go’/ greatest benefit for the whole community</p> <p>ICT literacy is a major tenet of the Education Directorate's <i>Education Capital 2017</i> strategy, which aims to implement an ACT Academy of Coding and Cyber Skills as well as ‘Google Apps for Education’. The results of the most recent assessment of Australian students’ ICT literacy showed that students in the ACT performed well against other jurisdictions but, when compared to the results of the 2011 assessment, the report found that there was a statistically significant decrease in test performance in the ACT.</p>

Table 3 - Potential Audits to commence in 2020-21

#	Topic/Entity or Agency	Potential Objectives and Scope
		The audit could consider the sufficiency of access to ICT in classrooms, to enhance educational outcomes and to equip students to participate in an increasingly ICT-centric world. An audit could look at how effectively teachers are prepared, and up-skilled, to incorporate ICT education and use into their lessons, as well as issues around equity of access.

Potential Audits to Commence in 2021-22 and beyond

The following potential audit topics are under consideration for commencement in 2021-22 and beyond (Table 4).

Further planning will refine the scope and focus of each audit. In deciding on the audit scope, the Audit-Office will consider possible inclusion of non-public sector entities where relevant. Relevant agencies will be consulted during preliminary audit planning.

Table 4 - Potential Audits to Commence in 2021-22 and beyond

#	Topic/Entity or Agency	Potential Objectives and Scope
1	Property services <i>(Chief Minister, Treasury and Economic Development Directorate)</i>	<p>Areas of focus: improving services and programs / minimising waste in government</p> <p>As part of the 2017-18 ACT Budget, the ACT Government announced a new initiative which will consolidate the management of non-specialised property assets into a single property management division.</p> <p>Prior to this the Chief Minister, Treasury and Economic Development Directorate's ACT Property Group managed Territory-owned buildings and properties, operating on a quasi-commercial footing, recovering rent, debiting landlord costs, charging for discretionary services, and returning dividends to Government. The property portfolio included Government-owned buildings (293 properties) for Government use and for commercial and community use. In recent years, the structure of the Government's property portfolio has been a key issue: ageing portfolio, de facto landlord of last resort (for buildings surplus to Government requirements), and unsustainable investment expectations given the premium ACT Property has been required to return to the Government. The audit will need to take into account the proposed centralisation of much of the ACT Government office accommodation.</p> <p>The audit could consider the effectiveness and efficiency of maintenance and improvement activities relating to properties in the Government's property portfolio, including the achievement of landlord/lessor versus tenant/lessee objectives and expectations.</p>

Table 4 - Potential Audits to Commence in 2021-22 and beyond

#	Topic/Entity or Agency	Potential Objectives and Scope
2	<p>Young offenders <i>(Justice and Community Safety Directorate)</i></p>	<p>Area of focus: developing the next generation – all children get a ‘fair go’ / assisting the disadvantaged and vulnerable</p> <p>In 2012, the ACT Government released the <i>Blueprint for Youth Justice in the ACT 2012-22</i>, which seeks to achieve the following long term outcomes:</p> <ul style="list-style-type: none"> • fewer children and young people at risk of or committing criminal offences; • children and young people at risk of or have been involved in the youth justice system receiving support for rehabilitation; and • the ACT community is safer and a better place to live. <p>The Blueprint outlines seven strategies to be implemented, which were supported by a detailed three year action plan. Monitoring of the Blueprint has recommenced following the re-establishment of a Blueprint for Youth Justice Taskforce. Three progress reports have been prepared reporting progress against the Blueprint.</p> <p>The audit could consider the effectiveness of the Blueprint in improving the outcomes of children and young people at risk of, or committing, criminal offences. This could include consideration of the implementation of the action plan, activities and initiatives associated with the action plan and the monitoring and review of those activities and initiatives.</p>
3	<p>Road infrastructure, planning and implementation <i>(Transport Canberra and City Services Directorate)</i></p>	<p>Areas of focus: improving services and programs / greatest benefit for the whole community</p> <p>Roads ACT, a business unit within the Transport Canberra and City Services Directorate, is responsible for planning, managing and maintaining the ACT’s road infrastructure assets (road pavement, traffic signals, community paths (footpaths and cycle paths) and streetlights). In 2017, road infrastructure assets made up \$2.9 billion of the total \$29.92 billion in ACT Government assets. Of these assets, roads accounted for approximately \$2.4 billion (85 percent of road infrastructure assets). (In June 2018 road assets were revalued to \$2.125 billion).</p> <p>Roads ACT’s key priorities in relation to road infrastructure assets are to:</p> <ul style="list-style-type: none"> • progress capital works projects to maintain a safe and efficient road network; • improve heavy vehicle access to road network; • improve road safety; and • increase road maintenance, including landscaping at Majura Parkway and Pialligo Avenue.

Table 4 - Potential Audits to Commence in 2021-22 and beyond

#	Topic/Entity or Agency	Potential Objectives and Scope
		<p>In June 2017 the ACT Audit Office completed an audit on <i>Maintenance of Selected Road Infrastructure Assets</i>. In 2017-18, the Transport Canberra and City Services Directorate procured a new asset management system that integrated asset, financial and customer service systems and enabled advanced asset management functionality, including asset optimisation analysis.</p> <p>The audit could consider Roads ACT’s activities to maintain its road infrastructure, including whether:</p> <ul style="list-style-type: none"> • the planning approach adopted by Roads ACT for road infrastructure asset maintenance is sound and has addressed the findings of the 2017 performance audit; • Roads ACT has adequately implemented its <i>Strategic Asset Management Plan</i>; and • the new infrastructure asset management system is delivering the anticipated benefits for road maintenance and planning.
4	<p>Regulation of building construction (Chief Minister, Treasury and Economic Development Directorate – Access Canberra and the Environment, Planning and Sustainable Development Directorate)</p>	<p>Areas of focus: improving services and programs / minimising waste in government</p> <p>The regulation of the quality of building construction in the ACT is provided for by:</p> <ul style="list-style-type: none"> • the <i>Building Act 2004</i> and regulations and other instruments made under that Act, including the <i>ACT Building Code</i>; • parts of the <i>Construction Occupations (Licensing) Act 2004</i> that are relevant to licensing of building practitioners and building surveyors; and • the role of building certifiers, who are engaged by those seeking to build, renovate or redevelop properties in the ACT, to ensure plans and works are completed in accordance with the building regulations. <p>Significant construction activity in the ACT in recent years has strained the regulatory framework. In April 2018 the Legislative Assembly Standing Committee on Economic Development and Tourism commenced an inquiry into building quality in the ACT, including the certification regime for the building and construction industry. The Committee is yet to conclude its inquiry.</p> <ul style="list-style-type: none"> • The audit could consider the effectiveness of the administration of the building regulation process. In doing so the audit could focus on regulatory activities for the construction of residential properties, with a particular focus on building certification processes. The scope of the audit could be informed by any findings arising from the inquiry of the Legislative Assembly Standing Committee on Economic Development and Tourism into building quality.

Table 4 - Potential Audits to Commence in 2021-22 and beyond

#	Topic/Entity or Agency	Potential Objectives and Scope
5	<p>Administration of ACT Courts and Tribunals <i>(Justice and Community Safety Directorate)</i></p>	<p>Areas of focus: improving services and programs / minimising waste in government</p> <p>The administration of justice in an efficient and timely manner is of high significance to the community. Previous audits by the ACT Audit Office, in 2005 and 2010, identified a number of opportunities for improvement in the administration of the Territory’s courts. These included exploring alternative governance models; reviewing funding issues; redeveloping the ICT system for case management; and analysing management information to support planning and other decision making.</p> <p>The audit could consider the effectiveness and efficiency of the administration of the ACT law courts and tribunals.</p>
6	<p>Shared Services cost model <i>(Chief Minister, Treasury and Economic Development Directorate and selected directorates and agencies)</i></p>	<p>Areas of focus: minimising waste in government</p> <p>Shared Services was established in 2007 to provide a more efficient way of delivering core corporate and IT services to ACT Government agencies. The range of services provided by Shared Services fall under six main corporate functions:</p> <ul style="list-style-type: none"> • services to government agencies as outlined in Shared Services ICT catalogue of services and affirmed through various service level and support agreements; • management of the whole-of-government data and communications network; • payroll and personnel services; • records management and courier activities to government agencies; • end to end financial services including; financial reporting, accounts receivable, accounts payable, and debt management services; and • publishing services including multimedia, online, print and signage services. <p>A new cost model has been agreed for human resources and finance services, which appropriates Shared Services for its fixed costs of delivery while continuing the user charge approach for incremental costs. The operation of this model for ICT services is being developed in 2019.</p> <p>The audit could consider the shared services cost model, its characteristics and its charging arrangements. The audit could consider if the model allows for an assessment of whether Shared Services is efficient and effective and delivering shared administrative functions at lower costs than in house or private services.</p>

Table 4 - Potential Audits to Commence in 2021-22 and beyond

#	Topic/Entity or Agency	Potential Objectives and Scope
7	<p>Internal audit <i>(Selected directorates and agencies)</i></p>	<p>Areas of focus: improving services and programs / minimising waste in Government</p> <p>Internal audit functions and audit committees play important roles in the governance of public sector agencies. A distinguishing feature of an audit committee within an organisation’s governance framework is its independence from management. In the context of the public sector, audit committees provide an independent source of assurance and advice on key aspects of the entity’s operations.</p> <p>Internal audits across the ACT Government are largely conducted through the use of external providers. Each year, the financial statement audit process reviews the internal audit process and continues to identify issues, in particular in relation to independence of the audit function, across some agencies.</p> <p>The audit could consider whether selected agencies have used better practice principles when establishing and implementing their audit committee and in managing the internal audit function.</p>
8	<p>National Arboretum-planning and management <i>(Chief Minister, Treasury and Economic Development Directorate)</i></p>	<p>Areas of focus: advancing sustainable practices / greatest benefit for the whole community</p> <p>The National Arboretum Canberra was established in 2005. The National Arboretum Canberra features 94 forests of rare, endangered and symbolic trees from around Australia and the world. Over 44,000 trees from over 100 countries are growing across the 250 hectare (618 acre) site, making it one of the world's largest living collections of rare, endangered and significant trees.</p> <p>A number of committees and consultative groups advise on the long-term development of the National Arboretum Canberra, including:</p> <ul style="list-style-type: none"> • the Forest Management Advisory Group (FMAG) • the National Bonsai and Penjing Collection of Australia • Collection Advisory Committee (CAC) • the Research Coordination Committee (RCC) • National Arboretum Canberra Foundation Limited (an independent fundraising company) <p>The audit could consider whether the National Arboretum has in place efficient and effective governance, planning, management and evaluation processes to guide its venue management and longer term development.</p>
9	<p>Protection and conservation of threatened species <i>(Environment, Planning and</i></p>	<p>Areas of focus: advancing sustainable practices</p> <p>On 27 November 2014 the <i>Nature Conservation Act 2014</i> was passed by the ACT Legislative Assembly. The <i>Nature Conservation Act 2014</i> is the chief legislation for the protection of native plants</p>

Table 4 - Potential Audits to Commence in 2021-22 and beyond

#	Topic/Entity or Agency	Potential Objectives and Scope
	<i>Sustainable Development Directorate)</i>	<p>and animals in the ACT and for the management of the conservation reserve network. The Act protects native plants and animals, and provides management authority for conservation lands. It provides the legal underpinning of nature conservation policy, management and action across the Territory.</p> <p>The audit could consider whether the ACT Environment, Planning and Sustainable Development Directorate is implementing appropriate management strategies to effectively identify, protect and conserve threatened species.</p>
10	<p>Childhood obesity <i>(Canberra Health Services, Education Directorate)</i></p>	<p>Area of focus: developing the next generation – all children get a ‘fair go’ / assisting the disadvantaged and vulnerable / improving services and programs</p> <p>In the ACT in 2014–15, one-quarter of ACT children aged five to 17 years were overweight or obese (19 percent overweight and 5 percent obese). There has been no significant change to this proportion since 2007. Results from the 2011–14 <i>ACT General Health Survey</i> (ACTGHS) show that 22.1 per cent of ACT children (25.1 per cent of boys and 19.1 per cent of girls) were meeting the National Physical Activity Guidelines by doing 60 minutes or more of physical activity a day. Boys were more likely to meet these guidelines than girls.</p> <p>Several initiatives have been implemented by ACT Government agencies, including Canberra Health Services and the Education Directorate, which have sought to address childhood obesity. These include:</p> <ul style="list-style-type: none"> • Kids at Play Active Play; • Ride or Walk to School; • Fresh Tastes: Healthy Food at School; and • It’s Your Move. <p>The audit could examine the effectiveness of Canberra Health Services and Education Directorate programs and initiatives that address, or are in place, to reduce the incidence of overweight and obese children in the ACT.</p>
11	<p>Digital records management <i>(Chief Minister, Treasury and Economic Development Directorate and other directorates and agencies)</i></p>	<p>Areas of focus: improving services and programs / minimising waste in government</p> <p>The <i>Digital Recordkeeping Policy for the ACTPS</i> (August 2015) requires ACT Government agencies to take steps to move their record-keeping into the digital environment. In 2016 the ACT Government’s Director of Territory Records endorsed two official electronic document and records management systems (EDRMS)</p>

Table 4 - Potential Audits to Commence in 2021-22 and beyond

#	Topic/Entity or Agency	Potential Objectives and Scope
		<p>for ACT Government digital record-keeping. These systems are HP Content Manager (also known as TRIM) and Objective.</p> <p>In its 2018-19 Budget Outlook the Government announced that it ‘will complete the rollout of digital record-keeping systems across agencies to improve data accessibility and retrieval and to generate efficiencies in records management’. The budget included an additional \$4.1 million over the next four years to fund two directorates’ activities.</p> <p>The audit could consider selected ACT Government agencies’ initiatives and activities to move towards digital records management. This could include consideration of the effectiveness of agencies’ implementation of digital record-keeping and the extent to which agencies have transitioned their records management governance and support capabilities to a digital environment. The audit could also include consideration of the cost effectiveness, including savings if any, of doing so.</p>
12	<p>School safety (Education Directorate)</p>	<p>Areas of focus: improving services and programs / developing the next generation – all children get a ‘fair go’</p> <p>The safety of students, teachers and other members of a school community is of particular interest to the ACT community.</p> <p>The Education Directorate has developed a <i>Safe and Supportive Schools</i> policy that stipulates policies and procedures to address behaviours including bullying, harassment and violence and also has a <i>Critical/Non-Critical Incident Reporting</i> policy which states the steps to be taken for reporting these incidents and the information to be collected. In September 2018, the Education Directorate, on behalf of the Territory, also entered into a legally binding Enforceable Undertaking with WorkSafe ACT, which requires the directorate to carry out a series of specific activities to improve health and safety at schools.</p> <p>The audit could consider actions and initiatives on the part of the Education Directorate to safeguard the health and safety of students, teachers and other members of ACT public school communities. The audit could also consider actions taken as part of the Enforceable Undertaking with WorkSafe ACT including whether incidents have been over or underreported and whether this information is used to inform ongoing management practices.</p>
13	<p>The Digital Health Strategy (ACT Health Directorate and</p>	<p>Areas of focus: greatest benefit for the whole community / minimising waste in government / improving services and programs</p> <p>In May 2019 the ACT Government and ACT Health Directorate announced the <i>Digital Health Strategy 2019-2029</i>; an initiative</p>

Table 4 - Potential Audits to Commence in 2021-22 and beyond

#	Topic/Entity or Agency	Potential Objectives and Scope
	<i>Canberra Health Services)</i>	<p>that outlines the direction for the ACT public health system in building the digital capabilities needed to support a sustainable, innovative and world-class health system for the ACT. The Strategy also sets principles to guide the design and development of digital health capabilities to support the delivery of safe and high-quality person-centred care. The Strategy presents a 10 year outlook and is underpinned by a detailed road map of those activities to progress the vision. Implementation of the Strategy will require significant investment in new ICT capabilities and infrastructure.</p> <p>The audit could consider whether effective systems and process are in place to govern, manage risks and progress the sequential activities described in the road map for the implementation of the Digital Health Strategy.</p>
14	<p>Leave administration <i>(Selected directorates and agencies)</i></p>	<p>Areas of focus: improving services and programs / minimising waste in government</p> <p>Leave entitlements of ACT Government employees include those established in statutory minimum conditions of employment and other entitlements determined through workplace negotiation.</p> <p>Employee expenses represent a significant cost to most ACT Government agencies. If not effectively managed, agencies are exposed to increasing costs associated with accruing leave entitlements.</p> <p>The audit could consider the effectiveness of selected agencies' management of staff leave entitlements including:</p> <ul style="list-style-type: none"> • determining whether they have established appropriate arrangements in relation to leave and have effective internal controls over leave processing; • assessing whether leave has been managed in accordance with the relevant requirements and whether systems and controls for processing leave are working as intended; and • identifying how usage of leave varies between agencies and the reasons for these variations. <p>A new Human Resource Management Information System is also being implemented across ACT Government. The audit could consider whether the new system helps agencies better monitor and manage staff leave.</p>
15	<p>The ACT Waste Management Strategy <i>(Transport Canberra and City</i></p>	<p>Area of focus: advancing sustainable practices / improving services and programs</p> <p>In 2011 the ACT Government released the <i>ACT Waste Management Strategy 2011–2025</i>. The strategy sought to set 'a clear direction for the management of waste in the ACT towards 2025' and had the following four key objectives:</p>

Table 4 - Potential Audits to Commence in 2021-22 and beyond

#	Topic/Entity or Agency	Potential Objectives and Scope
	<i>Services Directorate)</i>	<ul style="list-style-type: none"> • less waste generated • full resource recovery • clean environment • carbon-neutral waste sector <p>The strategy included 29 individual strategies to improve waste management across a range of sectors and activities. In 2018, the ACT Government released the <i>Waste Feasibility Study Roadmap and Recommendations Discussion Paper</i> which ‘identifies how waste management in the ACT can be improved to align with best practice’. The feasibility study acknowledges that key targets set in the 2011 strategy are unlikely to be met.</p> <p>The audit could consider the implementation of the <i>ACT Waste Management Strategy 2011–2025</i> and any initiatives arising from the <i>Waste Feasibility Study Roadmap and Recommendations Discussion Paper</i>. A particular focus of the audit could be on the implementation of strategies to increase the Territory’s resource recovery rate, which has plateaued at approximately 70 percent.</p>
16	<p>Care and protection of Aboriginal and Torres Strait Islander children</p> <p><i>(Community Services Directorate)</i></p>	<p>Areas of focus: improving services and programs / assisting the disadvantaged and vulnerable / developing the next generation – all children get a ‘fair go’</p> <p>The Community Services Directorate has legislative responsibility under the <i>Children and Young People Act (2008)</i> for facilitating and coordinating services across government for the care and protection of children and young people believed to be at risk of harm.</p> <p>In January 2015, the ACT’s five-year strategy, <i>A Step Up for Our Kids - One Step Can Make a Lifetime of Difference</i> (the Strategy), was officially launched. It provides a framework for improving the delivery of out of home care in the ACT.</p> <p>In June 2017 the ACT Government announced a review into the over-representation of Aboriginal and Torres Strait Islander children in out of home care. The <i>Our Booris, Our Way</i> review commenced in June 2017 and a Steering Committee for the review was formally established in January 2018. While a Final Report is due to the Minister in December 2019, the <i>Our Booris, Our Way</i> review has already made a number of recommendations, to which the Community Services Directorate is responding.</p> <p>On 16 May 2019 the ACT Legislative Assembly passed a motion for the Standing Committee on Health, Ageing and Community Services to undertake an inquiry into potential systemic issues relating to care and protection services decision-making.</p> <p>The audit could consider the Community Services Directorate’s progress in responding to recommendations arising from the <i>Our Booris, Our Way</i> review. In doing so, the audit could also consider</p>

Table 4 - Potential Audits to Commence in 2021-22 and beyond

#	Topic/Entity or Agency	Potential Objectives and Scope
		progress in implementing the <i>A Step Up for Our Kids - One Step Can Make a Lifetime of Difference</i> (the Strategy), particularly as it relates to performance evaluation and impacts for Aboriginal and Torres Strait Islander children.

Attachment A: Conducting a Performance Audit

The Mandate and Role of the Audit Office

The Audit Office supports the Auditor-General in carrying out the functions of the Office. The Office undertakes audits of management performance and the financial statements of public sector bodies. The aim of these audits is to promote accountability and provide independent assessments to the Legislative Assembly, including on whether the ACT Public Service and its resources are effectively and efficiently managed.

The Audit Office operates principally under the *Auditor-General Act 1996* (the Act). The Act defines the Auditor-General's mandate, responsibilities, powers and reporting requirements.

The Act also establishes the independence of the Auditor-General, prescribing that the Auditor-General is not subject to direction by the Executive or any minister in the performance of the Office's functions. The Auditor-General is an independent officer of the Legislative Assembly. The Auditor-General and Audit Office therefore have complete independence from government in determining the performance audit program, what to audit, how to audit and what to report.

The objectives of the Audit Office are to undertake a program of audits to produce independent reports with the purpose of:

- promoting a well informed electorate by ensuring that Legislative Assembly members, as the elected representatives of the people, are provided with accurate, complete and relevant information about the management of public sector resources; and
- promoting the economic, efficient and effective use of public resources by providing the Legislative Assembly, the Executive and public sector officials with independent advice relating to improving the management of those resources.

The Objectives of a Performance Audit

The objectives of a performance audit are twofold. The first objective is to provide the Legislative Assembly with an independent assessment of the quality of management of public resources. The second objective is to identify and promote better management practices.

The *Auditor-General Act 1996* section 11B defines a performance audit as '...a review of any aspect of the operations of a person, body or thing ...'

Performance audits may address any matter related to public accountability for the administration of the Territory. They typically evaluate the administrative effectiveness, efficiency and economy of ACT Public Service entities. This can include an examination of: governance issues (such as risk management and other control structures); the use of human, financial and other resources; information systems; performance measures; reporting and monitoring systems; probity; and legal compliance. Performance audits may also assess the procedures followed by entities for remedying identified deficiencies.

Performance audits do not review the merits of government policy decisions. The scope may, however, include information leading to policy decisions, an assessment of the extent to which policy objectives have been met, and an assessment of the results of policy implementation both within the administering body and externally.

Conducting a Performance Audit – Basic Principles

Achieving the key objectives of the Audit Office requires a commitment to maintaining the trust and confidence of audited entities and those who rely on the performance audit work of the Office. In doing this the Office must:

- conduct performance audits in accordance with professional standards and accepted better practice;
- demonstrate the highest standards of ethical and personal behaviour;
- approach performance audits in a fair and constructive way;
- provide accurate, reliable assessments and sound advice; and
- conduct and report performance audits in a manner that builds strong relationships.

Professional Standards and Accepted Better Practices

All performance audits will be conducted in accordance with the principles, procedures and guidance contained in Australian Auditing Standards relevant to performance auditing. These standards prescribe the minimum standards of professional audit work expected of performance auditors, whether they are staff of the Audit Office or contractors engaged by the Office.

In accordance with auditing standards, audit reports provide reasonable, but not absolute, assurance. Performance audits will apply procedures that, in the auditor's professional judgment, reduce the risk of an incorrect conclusion to a low level. The procedures may include inspection, observation, enquiry, confirmation, computation, analysis and discussion.

Performance audits cannot provide absolute assurance because much of the evidence available to the auditor is persuasive rather than conclusive in nature.

Standards of Ethical and Personal Behaviour

Performance auditors will comply with the ethical conduct obligations of public employees set out in the *Public Sector Management Act 1994* and the Public Sector Management Standards. Performance auditors who are members of professional bodies, including the professional accounting bodies, will also comply with the code of professional conduct established by those bodies.

Fair and Constructive Audits

Performance audits will be conducted with impartiality and objectivity, and in a manner that recognises the principles of natural justice and procedural fairness.

Performance audit reports will present a balanced perspective, place primary emphasis on critical matters requiring attention, and identify opportunities for administrative improvement.

Performance audits will be reported on a timely basis, noting that performance auditing is time consuming and can take from seven to nine months to complete, depending on the complexity of the audited subject matter.

Accurate and Reliable Assessments

Performance audits will provide reliable, evidence-based assessments and advice, ensuring all audit criteria and performance standards, findings and conclusions, and advice for improvement, are well-founded and supported. Opinions and conclusions must be identified clearly and based on sufficient evidence, testing and review processes.

Building Strong Relationships

Auditors will be honest and forthright in all dealings with those audited and those who rely on the work of the Audit Office. Auditors will maintain the confidentiality of information obtained in the conduct of audits, except when disclosure is necessary to perform duties under the *Auditor-General Act 1996*.

Auditors will communicate openly throughout an audit with management responsible for the matters under review by:

- meeting with management at the start of an audit to discuss the terms of the audit (including the audit objective, the scope of the work and the audit criteria) and to establish a communication plan for the audit;
- meeting with management during the audit to discuss observations, analysis and provisional conclusions, and invite comments and explanations;
- endeavouring to resolve, at an early stage, differences of opinion or facts, interpretation of facts or conclusions to be drawn from them; and
- meeting with management to discuss the draft report, including observations, analysis, conclusions, recommendations and the audit opinion.

A report will be prepared to meet the audit objective(s), based on the audit evidence obtained, setting out the facts and findings, and presenting the audit conclusion.

Management will have an opportunity to provide informal comments and a formal response for inclusion in the final audit report.

Attachment B: Selection of Performance Audit Topics

Performance Audit Strategic Planning

The ACT Government delivers a wide range of services to the ACT community, including health, education, transport disability and community services and territory and municipal services. There are many areas of government activity that may warrant the attention of the Audit Office.

The scope of performance auditing includes the examination of efficiency, effectiveness, and sustainability of government activities; procedures and processes; accountability relationships; protection of public assets; and compliance with legislation and policy. The subject of a performance audit may be a government entity or activity, a sectoral activity, a government-wide functional area, a policy framework or a non-government service provider or recipient of government resources.

In planning and prioritising performance audit coverage, the Audit Office seeks to:

- promote transparency and accountability and value for money in the delivery of public services;
- provide the Legislative Assembly with independent assessments of the performance of public sector bodies, particularly as they relate to key outcome areas such as law and order, public safety, health, education, environment, finance and public sector management; and
- respond to emerging issues of importance to the Legislative Assembly and broader community.

Additionally, potential audit topics are selected to cover at least one of the following focus areas:

- greatest benefit for the whole community;
- improving services and programs;
- assisting the disadvantaged and vulnerable;
- developing the next generation – all children get a ‘fair go’;
- advancing sustainable practices; and
- minimising waste in government.

The Performance Audit Program also seeks to provide reasonable coverage across ministerial portfolios and of significant government activities over time. Although potential audits are selected and ranked with regard to the following six selection criteria, the Audit Office seeks to avoid having too many audits in one agency, as this may affect the capacity of the agency to deal with the audits.

Significance

Significance refers to the scale and influence of the proposed topic. It is considered in terms of:

- **financial materiality**, which reflects the financial resources attributed to the topic – the value of the ACT Government assets, annual expenditure and annual revenue against a relevant financial base (such as the entity's net operating result or the relevant expenditure or revenue category);
- **materiality by nature**, which recognises that an activity or program may have importance to perceptions of public administration and accountability by its very nature; i.e. even if it is not significant financially (fraud, abuse of authority, or waste may be 'material by nature' regardless of the amounts involved). This factor also includes the potential level of Legislative Assembly and public interest in the outcome of the audit; and
- **influence**, which recognises that an activity or program may have considerable influence or leverage beyond its own entity. These activities may be materially small but have a significant impact on other areas of the government or community. For example, a policy-setting body may be quite small but its influence can be extensive. Similarly, an audit of asset management or of performance measurement may in itself be quite a small function, but relate to significant expenditures or assets. Accordingly, the level of financial materiality influenced (using the financial materiality bands described above) can be taken into account.

Environmental Significance

Although the Auditor-General has complete freedom to select topics, subsection 12(2) of the *Auditor-General Act 1996* requires environmental issues to be given some weight. This subsection states:

In the conduct of a performance audit, the Auditor-General may, where appropriate, take into account environmental issues relative to the operations being reviewed or examined, having regard to the principles of ecologically sustainable development.

All potential performance audit topics are separately assessed for their environmental significance.

Risks to Good Management

Priority may be given to an area or activity where the Audit Office considers there are higher risks to good management (i.e. to efficiency, effectiveness or economy, as well as ethical and reputation risks). In considering risks, the Office will consider financial, social and environmental risks. This will include an assessment of risk factors such as:

- **nature**, where the nature of the subject matter creates inherent risks, such as new and emerging programs, innovative approaches, development of complex or innovative IT products;
- **history**, where previous reviews or audits in the relevant area have identified weaknesses in controls, systems or approaches that appear ongoing or have widespread effects;

- **change**, where the subject area has been subject to significant change, such as being given an expanded or markedly different role than in the past, or significant change of personnel, especially in leadership positions; and
- **visibility**, whereby risks tend to increase when activities are not open to public scrutiny. Visibility (transparency) refers to the extent to which the policy, guidelines, and processes affecting the activity or area are within the public domain.

Potential Audit Impact

The potential of a performance audit to promote public accountability and, through its recommendations, improvements in administration is an important consideration, whether the audit findings are positive or otherwise. Audit impact can be increased where recommendations arising from an audit are likely to have:

- a significant positive impact on agency performance;
- broader implications outside the audited agencies; or
- a whole-of-government application.

Previous Reviews

If there have been previous reviews by competent authorities, the Auditor-General is less likely to initiate a performance audit on the same topic. Such reviews include internal and external audits and evaluations and with respect to sustainability issues, reviews by bodies such as the Human Rights Commission and the Commissioner for Sustainability and the Environment. In assessing this criterion, the Audit Office considers the independence, coverage and quality of any previous reviews, how recently they were conducted whether the outcomes were made public, and whether the agency implemented the agreed recommendations.

Auditability

Audit selection takes into account the auditability of the proposed topic. This is influenced by such matters as the complexity of the subject matter, and the availability of acceptable audit criteria, performance standards, or reliable information. Other factors considered by the Audit Office include the availability of human and financial resources (e.g. audit staff, contractors, consultants or subject experts to act as advisers), and the likely duration of the potential audit.

Attachment C: Audit Reports Tabled in the Legislative Assembly since 2011

Topic	Report No.	Tabling Date
Referral processes for the support of vulnerable children	6/2019	27 June 2019
ICT Strategic Planning	6/2019	21 June 2019
Management of the System-Wide Data Review implementation program	5/2019	30 May 2019
2017-18 Financial Audits Computer Information Systems	4/2019	30 April 2019
Access Canberra Business Planning and Monitoring	3/2019	23 April 2019
Recognition and Implementation of Obligations under the Human Rights ACT 2004	2/2019	22 February 2019
Total Facilities Management Procurement	1/2019	18 January 2019
2017-18 Financial Audits - Overview	11/2018	21 November 2018
Annual Report 2017-18	10/2018	3 August 2018
ACT Health's management of allegations of misconduct and complaints about inappropriate workplace behaviour	09/2018	1 August 2018
Assembly of rural land west of Canberra	08/2018	29 June 2018
Five ACT public schools' engagement with Aboriginal and Torres Strait Islander students, families and community	07/2018	28 June 2018
Physical Security	06/2018	31 May 2018
ACT clubs' community contributions	05/2018	27 April 2018
2016-17 Financial Audits - Computer Information Systems	04/2018	28 February 2018
Tender for the sale of block 30 (formerly block 20) Section 34 Dickson	03/2018	22 February 2018
ACT Government strategic and accountability indicators	02/2018	1 February 2018
Acceptance of Stormwater Assets	01/2018	31 January 2018
2016-17 Financial Audits – Financial Results and Audit Findings	11/2017	6 December 2017
2016-17 Financial Audits - Overview	10/2017	24 November 2017
Annual Report 2016-17	09/2017	12 October 2017
Selected ACT Government agencies' management of public art	08/2017	12 October 2017
Public Housing Renewal Program	07/2017	27 June 2017
Mental Health Services - Transition from Acute Care	06/2017	23 June 2017
Maintenance of Selected Road Infrastructure Assets	05/2017	9 June 2017

Topic	Report No.	Tabling Date
Performance information in ACT public schools	04/2017	31 May 2017
2015-16 Financial Audits – Computer Information Systems	03/2017	5 May 2017
2016 ACT Election	02/2017	16 February 2017
WorkSafe ACT's management of its regulatory responsibilities for the demolition of loose-fill asbestos contaminated houses	01/2017	20 January 2017
2015-16 Financial Audits – Financial Results and Audit Findings	11/2016	21 December 2016
2015-16 Financial Audits – Audit Reports	10/2016	7 December 2016
Commissioner for International Engagement – Position Creation and Appointment Process	09/2016	30 November 2016
ACT Audit Office Annual Report 2015-16	08/2016	13 December 2016
Certain Land Development Agency Acquisitions	07/2016	30 September 2016
Management and Administration of Credit Cards by ACT Government Entities	06/2016	24 June 2016
Initiation of the Light Rail Project	05/2016	16 June 2016
The management of the financial arrangements for the delivery of the Loose-fill Asbestos (Mr Fluffy) Insulation Eradication Scheme	04/2016	27 May 2016
ACT Policing Arrangement	03/2016	26 May 2016
Maintenance of Public Housing	02/2016	14 April 2016
Calvary Public Hospital Financial and Performance Reporting and Management	01/2016	8 April 2016
2014-15 Financial Audits	10/2015	8 December 2015
Public Transport: The Frequent Network	09/2015	6 November 2015
Annual Report 2014-15	08/2015	12 October 2015
Sale of ACTTAB	07/2015	26 June 2015
Bulk Water Alliance	06/2015	24 June 2015
Integrity of Data in the Health Directorate	05/2015	19 June 2015
ACT Government Support of the University of Canberra for Affordable Student Accommodation	04/2015	12 June 2015
Restoration of the Lower Cotter Catchment	03/2015	20 May 2015
The Rehabilitation of Male Detainees at the Alexander Maconochie Centre	02/2015	17 April 2015
Debt Management	01/2015	25 February 2015
2013-14 Financial Audits	07/2014	19 December 2014

Topic	Report No.	Tabling Date
Annual Report 2013-14	06/2014	18 September 2014
Capital Works Reporting	05/2014	27 June 2014
Gastroenterology and Hepatology Unit, Canberra Hospital	04/2014	6 June 2014
Single Dwelling Development Assessments	03/2014	26 May 2014
The Water and Sewerage Pricing Process	02/2014	2 April 2014
Speed Cameras in the ACT	01/2014	20 March 2014
Management of Funding for Community Services	08/2013	20 December 2013
2012-13 Financial Audits	07/2013	16 December 2013
Annual Report 2012-13	06/2013	24 September 2013
Bushfire Preparedness	05/2013	26 July 2013
National Partnership Agreement on Homelessness	04/2013	19 June 2013
ACT Government Parking Operations	03/2013	30 May 2013
Executive Remuneration Disclosed in ACTEW Corporation Limited's (ACTEW) 2010-11 Financial Statements and Annual Report 2011	02/2013	26 April 2013
Care and Protection System	01/2013	7 March 2013
2011-12 Financial Audits	10/2012	21 December 2012
Grants of Legal Assistance	09/2012	14 November 2012
ACT Public Service Recruitment Practices	08/2012	25 October 2012
Annual Report 2011-12	07/2012	28 September 2012
Emergency Department Performance Information	06/2012	3 July 2012
Management of Recycling Estates and E-Waste	05/2012	28 June 2012
Development Application and Approval System for High Density Residential and Commercial Developments	04/2012	18 June 2012
Early Childhood Schooling	03/2012	12 June 2012
Whole-of-Government Information and ICT Security Management and Services	02/2012	8 June 2012
Monitoring and Minimising Harm Caused by Problem Gambling in the ACT	01/2012	3 April 2012
Management of Food Safety in the Australian Capital Territory	06/2011	21 December 2011
2010-11 Financial Audits	05/2011	21 December 2011
Annual Report 2010-11	04/2011	29 September 2011
The North Weston Pond Project	03/2011	26 May 2011

Topic	Report No.	Tabling Date
Residential Land Supply and Development	02/2011	24 February 2011
Waiting Lists for Elective Surgery and Medical Treatment	01/2011	17 January 2011

Reports published after 2011, are available from the Audit Office website at www.audit.act.gov.au.