

Performance Audit Program

2026-27



Foreword

The Auditor-General is a key part of the governance arrangements of the Australian Capital Territory. The role of the Auditor-General is to provide assurance to the community that those responsible for the administration of the Territory are:

- **undertaking their roles efficiently and effectively; and**
- **publicly accountable for the outcomes of their decisions and actions.**

The legislation that provides the authority for the Auditor-General contains important safeguards to ensure the work undertaken is independent of the political process and cannot be:

- obstructed by non-compliance or non-cooperation; and
- constrained in the choice of topics or subject matter audited.

There are three specific principles in the legislation that provide the community with confidence that the reports that the Auditor-General produces are factual, evidence-based and unbiased accounts of the financial and administrative operations of the Territory.

These three principles establish, as a matter of law, that the Auditor-General:

- is an officer of the ACT Legislative Assembly and more specifically is not part of the government or the public service;
- has discretion to determine what is audited, how it is audited, what is reported and how it is reported; and
- is not subject to direction by anyone either to do something or, just as importantly, to not do something.

The performance audit program provides information on areas of public administration that could be the subject of audit attention for 2026-27 and future years.



Planning and consultation

The performance audit program provides stakeholders with information on the short to medium-term audit priorities of the Audit Office.

Performance audits that are intended to commence in 2026-27 are described in more detail, so that auditees and stakeholders are informed of the potential objective and scope of the audit. Performance audits identified for subsequent years are more likely dependent on future planning processes and priorities.

The Audit Office has developed the performance audit program having regard to its mandate and strategic plan as well as research and stakeholder consultation to determine:

- areas of highest risk to public administration in the Territory; and
- topics of interest to stakeholders and the broader community.

The performance audit program aims to balance coverage across ACT Government agencies and different subject matter and areas of interest.

The performance audit program may be subject to change because of additional planning or new and emerging priorities or risks. This may include the need to conduct urgent investigations, reviews or audits that are brought to the attention of the Auditor-General.

In developing the *2026-27 Performance Audit Program*, the Audit Office has consulted with:

- the Standing Committee on Public Accounts and Administration and other committees of the Legislative Assembly;
- the Speaker of the Legislative Assembly and Members of the Assembly;
- the Head of Service;
- Directors-General and Chief Executive Officers (or their equivalents);
- statutory office holders of various ACT Government agencies;
- audit committee representatives; and
- community and stakeholder organisations.

While feedback received through the consultation process was considered when selecting audits for the *2026-27 Performance Audit Program*, the Auditor-General ultimately determines the priorities for the program and the audits to be conducted.

Topics are identified and characterised according to five key areas of impact:



Providing high-quality, value for money services to the community



Supporting equity of outcomes and community safety



Protecting the environment and managing resources sustainably



Maintaining fiscal sustainability and promoting intergenerational equity



Strengthening governance and transparency

Selecting audit topics

Section 7 of the Auditor-General Act 1996 provides the Auditor-General with independence. The Auditor-General exercises this independence when selecting audit topics for inclusion on the performance audit program.

The Audit Office seeks to undertake performance audits that:

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

From time to time, the Audit Office receives reports of suspected wrongdoing in the ACT public service. These representations and disclosures also help inform the development of the program.

The performance audit program also seeks to provide reasonable and balanced coverage across ministerial portfolios and of significant ACT Government activities over time. The Audit Office seeks to avoid having too many audits in one agency.

In considering potential audit topics, the Audit Office considers six criteria, as described below.

Criteria for potential audits topics



Previous Reviews

Previous reviews conducted by internal or external bodies and the recommendations that were made.



Auditability

Complexity of the subject matter and the availability of acceptable audit criteria, performance standards and reliable information.



Risk to Good Management

Financial, social and environmental risks, with consideration of risk factors such as nature, history, change and visibility.



Significance

Nature, size, severity and likelihood of impacts of the matter/activity.



Potential Audit Impact

The potential to promote public accountability and provide information, recommendations and examples to improve public administration.



Environmental Significance

Environmental issues and ecologically sustainable development.



2026–27 performance audit topics

18 audits are planned to be delivered over the next two years. The performance audit program lists audits based on the year the audit is expected to commence. The program is designed to be flexible and responsive, so that we can focus on the right audits at the right time and use our resources to make a difference in the ACT community. Experience has shown that some proposed audits may no longer be required due to changing circumstances. To allow for this, the program includes more audits than are expected to be delivered.

Emergency Services Agency operational planning and acquisition

 **Emergency Services Agency (Justice and Community Safety Directorate)**

 Strengthening governance and transparency


The Emergency Services Agency (ESA) is comprised of four operational services; the Ambulance Service, Fire and Rescue, Rural Fire Service and State Emergency Service.

The ESA delivers emergency services to the community across the areas of prevention, preparedness, response and recovery. These functions are supported by a range of enabling and support activities including planning for operational capability and the acquisition of material, equipment, facilities and systems.

An audit could consider the effectiveness of these enabling and support functions, with a focus on the operational planning and acquisition activities that underpin ESA service delivery. This could include consideration of how equipment, facilities and systems are planned for, to ensure they meet the needs of the community now and into the future.

Digital systems for the management of social housing

 **Digital Canberra, Infrastructure Canberra and Housing ACT**

 Providing high-quality, value for money services to the community


Infrastructure Canberra and Housing ACT manage the ACT's 12,000 social housing homes. To ensure these homes meet tenants' needs, the portfolio of social housing homes must be:

- maintained, repaired and upgraded as needed to meet the needs of tenants;
- managed to ensure any opportunities for sale or redevelopment are identified and planned; and
- managed to support existing tenancies and equitably allocate homes to new tenants.

An audit could consider whether the digital systems and associated processes needed to manage social housing homes and tenancies have been effectively planned for and managed, including whether social housing tenants and other stakeholders are meaningfully included in design and implementation of new systems.

MyWay+ implementation

 **City and Environment Directorate**

 Providing high-quality, value for money services to the community


In November 2024, the former Transport Canberra and City Services Directorate implemented the MyWay+ ticketing system for public transport in the ACT. A fully accessible system was not implemented at 'go-live' and a range of system issues negatively impacted customers.

In October 2025, the Standing Committee on Environment and Planning completed its inquiry into the procurement and delivery of MyWay+. The report from the inquiry identified concerns with respect to how the project to develop and implement the system was planned, managed and delivered. The Committee recommended that the Auditor-General 'consider examination of the MyWay+ project team's project documentation'. An audit could consider the:

- planning, management and delivery of the MyWay+ ticketing system in the lead-up to its implementation in November 2024; and
- actions taken, since November 2024, to address the issues that were experienced at 'go-live', with a view to identifying whether and how these issues have been resolved in accordance with agreed contractual requirements.

Reform of outpatient service delivery

 **Canberra Health Services**

 Providing high-quality, value for money services to the community


In the ACT, waiting times for outpatient healthcare services often exceed clinically recommended standards. In-progress reforms to delivery of outpatient services are intended to reduce waiting times and improve access to safe, high-quality services.

An audit would be informed by findings made in Auditor-General's Report No. 2/2023 *Management of Operation Reboot (Outpatients)* and the inquiry into ACT health system data, demand and processes. The audit could consider selected aspects of system reforms, including:

- strategic management and governance;
- management of resourcing and data;
- management of referrals and waiting lists; or
- capacity planning and use of clinic space.

School Administration System

 **Education Directorate**


 Providing high-quality, value for money services to the community

The School Administration System (SAS) was implemented in 2018 to consolidate a variety of disparate systems with a single system to manage student, staff and school activities. A series of modules have been incrementally developed since its implementation to expand its support for school operations. Functionality includes student attendance, wellbeing, academic reporting and a parent portal.

An audit could consider the directorate's activities to manage and implement the SAS to determine whether it is being effectively managed and continuously improved as an embedded digital system to support the operations of ACT public schools. The audit could also consider the effectiveness of processes to recognise the needs of users in the school community.

Out of home care service reform

 **Health and Community Services Directorate**

 Providing high-quality, value for money services to the community

 Supporting equity of outcomes and community safety

The *Next Steps for Our Kids Action Plan 2022-2026* includes commitments to improve supports and services for children, young people, families and carers who interact with the child and youth protection system. This includes:

- implementing changes to respond to the *Our Booris, Our Way* review;
- ensuring the voices, needs and perspectives of children and young people are embedded in decision-making, service design and delivery;
- improving data sharing; and
- improving access to trauma-informed care through commissioned service providers that are held accountable for improving outcomes for children, young people and families.

An audit could consider selected aspects of the directorate's activities to implement service reforms and improvements.

Suburban Land Agency operational effectiveness

 **Suburban Land Agency**


 Strengthening governance and transparency

The Suburban Land Agency (SLA) is responsible for developing and releasing land for residential, commercial, industrial and community purposes. In delivering its program of land release the SLA must balance financial, social and environmental outcomes. In balancing these interests, the agency must operate effectively and manage funds responsibly, in such a manner that delivers value for money in accordance with sound risk management practices.

An audit could consider whether the SLA is effectively and efficiently fulfilling its role in developing and releasing land for residential purposes. An audit could consider the agency's activities to balance competing financial, social and environmental objectives when supplying land to the market and contributing to the broader development of the ACT.

Commitments to Aboriginal and Torres Strait Islander people

 **Multiple agencies**

 Supporting equity of outcomes and community safety

The ACT Government has made commitments to Aboriginal and Torres Strait Islander people under the:


- *ACT Aboriginal and Torres Strait Islander Agreement*; and
- *National Agreement on Closing the Gap*.


The ACT Government has also committed to actions in response to Auditor-General's Report No. 6/2023 *Implementation of the ACT Aboriginal and Torres Strait Islander Agreement*.

An audit could consider whether commitments are being met and whether there is faithful and unbiased public reporting about progress towards completing agreed actions and achieving self-determination for Aboriginal and Torres Strait Islander people.

Planning for public transport

 **City and Environment Directorate**

 Providing high-quality, value for money services to the community

 Maintaining fiscal sustainability and promoting intergenerational equity

Public transport in the ACT is delivered through an integrated network of buses and light rail. It seeks to connect users with adequate walking and cycling infrastructure and 'last kilometre' solutions such as on demand transport (taxis and rideshare), Bike and Ride, and Park and Ride.


In 2020, the ACT Government released the *ACT Transport Strategy 2020*, which sets out the Government's framework for planning and investment in transport for the next 20 years. Key outcomes of the strategy include managing congestion, reducing emissions and supporting a compact and efficient city.

The strategy is supported by three frameworks (the *Safe Systems Framework*, *Movement and Place Framework* and *Investment Framework*) and seven complementary plans (including the Light Rail Masterplan and Walking and Cycling Infrastructure and Promotion Plan). An audit could consider the effectiveness of the arrangements in place to support planning for public transport in the ACT, including infrastructure and service delivery.

Asset Renewal Program

 **Chief Minister, Treasury and Economic Development Directorate**

 Strengthening governance and transparency

 Maintaining fiscal sustainability and promoting intergenerational equity


The Asset Renewal Program (ARP) provides ACT Government agencies with an annual funding pool for works that extend the useful life or improve the service delivery capacity of existing infrastructure assets. The total 2025-26 budget for the ARP was \$124.493 million.

ARP funding is allocated by Ministers and subsequently submitted to the Expenditure Review Committee (ERC) for endorsement. Each entity has its own process for identifying projects or programs to be funded under the ARP.

An audit could consider the processes used by agencies to select projects for inclusion under the ARP. It could also examine guidance provided to entities on the terms of the ARP, including what type of projects should be considered and how funding should be requested.

Electrification of government assets

 **Infrastructure Canberra**

 Protecting the environment and managing resources sustainably

The Electrification of Government Gas Assets Program commenced in 2023-24. The program is currently approaching the final year of a four-year pilot phase. It is scheduled to operate until 2040. The program involves replacing all gas-powered equipment (assets) within ACT Government owned buildings. The program will electrify over 1,600 assets including gas boilers, gas heaters, and gas cooktops. It includes large sites such as CIT Bruce student residences, CIT Fyshwick and Woden Library.


An audit could consider the effectiveness of the program management arrangements including planning, coordination activities, procurement and stakeholder engagement. An audit could also consider the effectiveness of Infrastructure Canberra's management of the program, including prioritisation, as the program continues through the planning and implementation phases.


2027-28 potential performance audit topics

The following potential audit topics are under consideration for commencement in 2027-28. The Audit Office will consult with stakeholders during the planning phase of the 2027-28 Performance Audit Program to further refine the scope and focus of each audit.

Commissioning of homelessness services

Health and Community Services Directorate

 Providing high-quality, value for money services to the community

 Supporting equity of outcomes and community safety

More than 4,000 people in the ACT are experiencing homelessness. Many ACT services that support people experiencing homelessness are delivered by non-government organisations under a commissioning for outcomes framework. The *Strategic Investment Plan for the Homelessness Sector* seeks to improve the way homelessness services in the ACT are designed, funded and delivered.

An audit could consider whether the Health and Community Services Directorate is effectively implementing the *Strategic Investment Plan for the Homelessness Sector*, including whether the commissioning framework is supporting a sustainable and effective service system.

Walk-In Centres

Canberra Health Services

 Providing high-quality, value for money services to the community

The ACT has five nurse-led Walk-In Centres that provide free, non-critical healthcare. Walk-In Centres are intended to divert people from hospital emergency departments. They are jointly funded by the Australian Government and ACT Government. An audit could consider whether Walk-In Centres are providing safe and effective healthcare and represent value for money.

Regulation of early childhood education and care services

Education Directorate

 Providing high-quality, value for money services to the community

 Supporting equity of outcomes and community safety


Children's Education and Care Assurance (CECA) within the Education Directorate is responsible for monitoring, supporting and regulating early childhood education and care services in the ACT, including long day care services, outside school hours care services, preschool and family day care services.

An audit could consider the effectiveness of CECA's oversight and regulation of the ACT's services, including:

- granting provider and service approvals;
- assessing and rating services against the National Quality Standard;
- conducting compliance and risk audits; and
- investigating serious incidents and complaints.

Planning for zero emissions vehicles

 **City and Environment Directorate**


 Protecting the environment and managing resources sustainably


The ACT's *Zero Emissions Vehicles Strategy 2022–2030* identifies ACT Government priorities in supporting electric vehicle (EV) uptake in the ACT. Likewise, the *Zero-Emission Transition Plan for Transport Canberra 2020* and its 2024 refresh map out a path for the Territory to transition to a zero-emissions bus fleet by 2040. Publicly owned EVs require transformation of the Territory's energy infrastructure as well as accommodation of new technologies and services. An audit could consider the directorate's activities for:

- the delivery of appropriate charging infrastructure; and
- ensuring ACT's energy infrastructure can support the ACT Government's EV ambitions.

Management of school budgets

 **Education Directorate**

 Providing high-quality, value for money services to the community

 Maintaining fiscal sustainability and promoting intergenerational equity

The Education Directorate's Student Resource Allocation (SRA) funding model is used to determine the annual funding for ACT public schools, including student-based funding and school-level operational funding. Each year, approximately \$1 billion in funding supports the education of over 50,000 students attending 93 ACT public schools.

There are challenges in meeting the needs of all students within existing SRA-based funding allocations. In the 2025 school year expenditure in most ACT public schools exceeded budgets and school principals and business managers reported funding constraints and inequities.

An audit could consider the effectiveness of the Education Directorate's systems and processes for planning and monitoring effective and equitable school budgets, including the SRA funding model.

Digital security

 **Digital Canberra**


 Strengthening governance and transparency


Digital security is an area of high and increasing risk across all ACT Government services and activities. Key risks include failure of critical digital infrastructure and release of sensitive data.

An audit could consider whether systems are appropriately assessed for privacy and security threats, and whether appropriate treatments are proportionally implemented to manage these threats. An audit could also consider the effectiveness of prevention and detection processes to respond to privacy and security threats.

Contract management of waste services

 **City and Environment Directorate**

 Providing high-quality, value for money services to the community

 Protecting the environment and managing resources sustainably


In April 2025, a service provider was contracted for the supply and collection of all household bins in the ACT, the provision of bulky waste and the Food Organics and Garden Organics (FOGO) collection pilot. The value of the contract is more than \$445 million over eight years. The consolidation of waste management services into one contract seeks to improve efficiency, streamline contract administration and enable a better customer experience for ACT households. The consolidated contract also seeks to create and support jobs in the ACT Government and contribute to the Government's goal of zero emissions by 2030 through increased operational efficiencies and flexibility.

An audit could consider the directorate's activities to manage the consolidated contract and whether contract deliverables are being met and there is adequate oversight.

Implementation of the new planning principles

 **City and Environment Directorate**

 Strengthening governance and transparency

 Protecting the environment and managing resources sustainably

The Territory's planning system is informed by the *Planning Act 2023*, the *ACT Planning Strategy 2018*, the *Territory Plan* and development applications.


A new ACT planning system came into effect in November 2023. The new planning system involves a shift in focus from a rules-based system to an outcomes-based system, which is supported by new legislation, new district strategies, a new Territory Plan and design guides. Principles of good planning are outlined in the *Planning Act 2023* and include a focus on high-quality design, housing affordability, sustainability, environmental conservation and urban regeneration. A new *ACT Planning System Evaluation Framework 2024-2029* was implemented to support the new planning system.

An audit could consider the directorate's implementation of the new planning system, including the application of:

- new planning principles; and
- performance indicators in the Evaluation Framework.

ACT Courts user support services

 **Justice and Community Safety Directorate**

 Providing high-quality, value for money services to the community

 Supporting equity of outcomes and community safety

Client services, often delivered by registry staff, support how the courts interact with the public and facilitate access to justice. This is often done by assisting the public with enquiries, helping them to navigate processes and manage case documentation.

An audit could consider the effectiveness of ACT Courts' delivery of client services including whether they meet the needs of the ACT community. This could include consideration of the timeliness, accessibility and quality of the services provided to court users.

Psychosocial Hazard Code of Practice

 **WorkSafe ACT**

 Supporting equity of outcomes and community safety

The ACT's *Work Health and Safety (Managing Psychosocial Hazards at Work Code of Practice) Approval 2023* came into effect on 27 November 2023. The Code of Practice identifies practical guidance on how to manage the risks associated with psychosocial hazards.


Private sector mental-health related workers compensation claims have nearly doubled in the ACT over the last 10 years. Mental-health claims in the ACT have higher average costs than those of injury claims. There is a risk that workplaces may not adequately manage work-related psychosocial risks and that this results in harm to workers and significant operational, reputational and financial costs.

An audit could consider WorkSafe ACT's compliance and enforcement activities for psychosocial safety matters. It could consider regulatory oversight, stakeholder support and education regarding implementation of the new Code of Practice and the management of psychosocial safety claims.

Community consultation for major infrastructure projects

 **Infrastructure Canberra**

 Strengthening governance and transparency

 Providing high-quality, value for money services to the community

Infrastructure Canberra (iCBR) works with directorates, government partners and industry to deliver major infrastructure projects across Health, Education and Justice Infrastructure, Transport and Civil, and Places and Spaces. Clear and timely consultation during project delivery helps inform the community about a project's purpose, impacts and benefits and supports identification and planning for real-world delivery impacts.

An audit could consider whether consultation activities were effective for major infrastructure projects delivered by iCBR. An audit could consider the following for selected projects:

- how consultation was planned during the delivery phase of the project;
- how effective consultation activities were; and
- how community feedback informed the project decisions.

Audits in progress

There are a number of audits currently in progress at the time of preparing the program. These are listed below.



Redevelopment of the Phillip Pool



Chief Minister, Treasury and Economic Development Directorate and City and Environment Directorate

In the new *Territory Plan*, the requirements for the Phillip Pool site are that, if redeveloped, it would include an indoor 25-metre pool, along with a range of other aquatic facilities. The audit is considering the effectiveness of administrative processes to plan for and change the requirements for the Phillip Pool site (Section 22, Block 2 of Woden Valley) in the new *Territory Plan*.

The audit is focusing on the transparency of administrative processes and is considering ACT Government agencies' activities to:

- identify and consider options for the future requirements of the Phillip Pool site within the context of changes to the *Territory Plan*; and
- inform and consult with the ACT community on proposed changes to the *Territory Plan* in relation to the Phillip Pool site.



ACT Corrective Services rostering



ACT Corrective Services (Justice and Community Safety Directorate)

Custodial Officers within ACT Corrective Services are an important part of the criminal justice system and contribute to the safe, secure, decent and humane management of offenders and detainees. The audit is considering ACT Corrective Services' management of rostering arrangements for Custodial Officers. The audit is focusing on the systems and processes for the planning and administration of Custodial Officer rosters and the implementation of controls to mitigate fraud and integrity risks that relate to rostering.



Road maintenance



City and Environment Directorate

The audit is considering the activities of the City and Environment Directorate (formerly the Transport Canberra and City Services Directorate) to plan for, and implement, programs for the maintenance of the ACT public road network surface. The audit is considering whether road surface maintenance programs are soundly based and adequately resourced and managed to achieve the intended outcomes for the community.



Planning for sports and recreation infrastructure



Chief Minister, Treasury and Economic Development Directorate and City and Environment Directorate

This audit is considering the activities of the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) and City and Environment Directorate (formerly the Transport Canberra and City Services Directorate) to plan for sports and recreation infrastructure in the ACT.

The audit is considering the directorates' activities to:

- identify needs for new sports and recreation infrastructure (including strategies for engaging with community sport and recreation groups);
- guide the selection of sports and recreation infrastructure projects; and
- develop business cases that comply (where relevant) with the Capital Framework.



Management of community facilities



Infrastructure Canberra

Community facilities are Territory-owned multi-purpose buildings licensed to community groups, small businesses and some commercial organisations. They include former depots, schools, health centres and other facilities that have been repurposed. Delivery - Places and Spaces (formerly ACT Property Group) within Infrastructure Canberra (iCBR) undertakes property and asset management services for these facilities.

The audit is considering iCBR's management of the licensing arrangements and maintenance of community facilities.



Digital Health Record (implementation and benefits realisation)



Digital Canberra

The Digital Health Record Program refers to a program of work that was intended to replace 250 IT systems that were used to support the Territory's public health system with a single patient-centred information system.

The audit is considering two main aspects of the implementation of the Digital Health Record:

- program implementation (activities to plan, design and deliver the Digital Health Record); and
- benefits realisation (activities to plan, manage and monitor the realisation of benefits associated with implementing the Digital Health Record).



Household hazardous waste

 **City and Environment Directorate**

Hazardous wastes contain chemicals that are harmful to human health and environmental ecosystems due to their toxic, corrosive, flammable or reactive properties. Hazardous waste must be handled properly to avoid damaging human health and the environment.

The audit is considering the directorate's:

- planning for the management of household hazardous waste; and
- management of household hazardous waste to ensure it is of minimal risk to humans and the environment.



ACT electoral integrity

 **Elections ACT**

The ACT Electoral Commission (Elections ACT) provides electoral services to the ACT community. The integrity of elections is fundamental to democracy and public administration. Emerging threats to electoral integrity are focused on undermining public perceptions that elections processes and outcomes are trustworthy.

The audit is considering the effectiveness of Elections ACT's identification and management of emerging election integrity risks in preparation for the forthcoming 2028 ACT Election. This includes Elections ACT's governance and administrative arrangements, planning and delivery activities and monitoring and evaluation processes.



Bushfire prevention

 **City and Environment Directorate and Emergency Services Agency
(Justice and Community Safety Directorate)**

Bushfire operational plans (BOPs) are a legislative requirement under the *Emergencies Act 2004* and a key component of the Territory's preparedness for, and response to, bushfire threats. BOPs detail the specific type, location and timing of fuel management, access and infrastructure activities proposed to be undertaken by a landholder.

The audit is considering the effectiveness of ACT Government agencies' oversight and implementation of BOPs. The audit is considering the activities of the ACT Rural Fire Service within the Emergency Services Agency to support land managers and land owners to develop and implement BOPs and the City and Environment Directorate to develop and implement its BOP.



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