Finance SES Forum

19 March 2002

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Canberra, 19 March 2002
Overview of Presentation

- Doctrine of Separation of Powers
- Auditor-General’s Act
- About the ANAO
- Our Clients
- Relationship with the JCPAA
- Establishing the Audit Program
- Relationship Management with Agencies
- Finance - ANAO Relationship
Doctrine of Separation of Powers

- Three different powers of government:
  - legislative
  - executive
  - judicial

- Auditor-General reports to the legislature
Auditor-General Act

- Role of Auditor-General
- How appointed/term
- Information gathering powers
- Performance audits
  - Focus
  - Conduct
About the ANAO

- Audit practice
- 275 people; $53m budget
  - 265 financial statements audits
  - 60+ performance audits
  - 6 better practice guides/benchmarking studies
- Our reputation is important to us
Our Clients

- Parliament
- Agencies
Relationship with the JCPAA

- Review of audit reports
- Review of ANAO budget
- Veto over appointment of Auditor-General
- Veto over appointment of Independent Auditor of ANAO
Establishing the Audit Program

- Key criteria
- Single and multi-agency audits
- Better practice guides
- Auditor-General decides the program
  - may be requested to undertake audits
Relationship Management with Agencies

- Audit Committee
- Program Managers and staff
  - Formal advice
  - Opening interview
  - Issues Papers
  - Exit Interview
  - Draft report
  - Final report

- We endeavour to get a ‘worldly’ understanding of the program
- Theory and Practice
Common interest in improving public sector performance

Particular interest in financial management

Important for both agencies to be on same wavelength