



Australian National Audit Office

Report on Results of a Performance Audit of the Planning and Resource Allocation Processes

December 2000





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22 December 2000

Dear Madam President
Dear Mr Speaker

In accordance with the provisions of section 45 of the *Auditor-General Act 1997*, I submit to the Parliament my report on a performance audit of the Australian National Audit Office. The report presents my findings from a performance audit of the Australian National Audit Office's planning and resource allocation processes.

Yours sincerely

A handwritten signature in black ink that reads 'Michael Coleman'. The signature is written in a cursive, flowing style.

Michael Coleman
Independent Auditor
Appointed under Section 41 of
the *Auditor-General Act 1997*

Contents

1. Executive Summary	1
Introduction	1
Objectives	1
Scope and approach to the review	1
Conclusion	1
2. Planning and Resource Allocation Processes	4
Planning overview and timetable.....	4
AASG – Planning and resource allocation.....	5
PASG – Planning processes.....	6
BASG – Planning processes.....	10
3. Opportunities for Improvement	11
1. Use of performance audit database and knowledge management.....	6
2. Performance audit ratings system	13
3. Involvement of JCPAA in initial planning.....	15
4. Audit topic re-assessment – PASG	16
5. Performance audit guide checklist.....	17
6. Integration of AASG and PASG planning	18
Appendix 1	19
Key contacts	

Executive Summary

Introduction

This performance audit of the Australian National Audit Office's (ANAO) planning, including performance audit selection, and resource allocation processes is the second audit in a three phase process of performance audits undertaken as a function of my role as the independent auditor of the ANAO. The final phase will focus on detailed client engagement management.

The ANAO's audit selection process, for the Performance Audit Services Group (PASG) and the Business Assurance Services Group (BASG), identifies and determines the audits to be conducted as part of the Annual Work Program.

The resource allocation processes used determines the timing and individual engagement teams to be allocated to individual audits.

This audit has been performed in accordance with Australian Auditing Standards applicable to performance audits and accordingly included such tests and other procedures as the auditor considered necessary in the circumstances.

Objectives

The objectives of this audit were to perform an independent and systematic examination of the ANAO's high level resource allocation and performance audit selection process for the purpose of:

- ▶ Forming a view about whether the processes are effective in ensuring the economic and efficient utilisation of the resources available to the ANAO; and
- ▶ Suggesting ways by which management practices, for the above processes, might be improved.

Scope and approach to the audit

The scope of this audit included conduct of the following key steps:

- ▶ Conduct a series of meetings with key stakeholders engaged in the planning and resource allocation process;
- ▶ Review the existing processes using a business process analysis methodology;
- ▶ Highlighting the opportunities for improvement which will enhance the value of the processes reviewed within the organisation; and
- ▶ Report findings to management.

Key staff members with whom discussions were held are listed in Appendix 1.

Conclusion

The ANAO has a planning and resource allocation process that is well structured. The processes for selection of performance audit topics appear comprehensive, leading to the identification of relevant and appropriate topics. The ANAO takes note of input from stakeholders, including agencies and the JCPAA. Criteria are set to assess potential audit topics in terms of the likely value added through improved accountability, economy, efficiency and effectiveness. Topics are also assessed with a view to achieving appropriate audit coverage of agencies.

A new Audit Resource Management System is currently being implemented. This system, together with initiatives taken to more fully integrate planning for the Performance Audit Service Group and the Assurance Audit Service Group should increase the efficiency and effectiveness of those processes.

Opportunities for improvement

This performance audit of the planning and resource allocation processes of the ANAO has identified a small number of opportunities for improvement. I consider that the opportunities for improvement, detailed in section 3 of this report, will assist in increasing the efficiency and effectiveness of the audit planning, resource allocation processes and provide a more transparent performance audit selection process. A summary of my recommendations is as follows:

- ▶ I recommend that knowledge management policy guidelines be established to ensure that potential audit topics are recorded for future reference when they are identified. These guidelines should require results from completed audits to be flagged for consideration for follow up audits and potential future audits.
- ▶ I recommend that the numerical ratings system used to assess potential performance audit topics should be expanded to separately rate key issues that may lead to increased risks. New ratings criteria and guidelines should be incorporated into the Performance Audit Guide.
- ▶ I recommend that as part of the initial planning phase, the selection criteria for performance audits be discussed with the Joint Committee of Public Accounts and Audit (JCPAA).
- ▶ I recommend that numerical ratings for each performance audit topic be reviewed and a revised rating recorded to reflect the results of a reassessment after the preliminary study. This updated rating should be recorded on the performance audit database and used, where necessary, to reassess priorities.

-
- ▶ I recommend that a Performance Audit Planning Checklist be compiled to ensure all relevant sources of information have been considered to identify potential audit topics. This checklist should be based on the requirements set out in the Performance Auditing Guide.
 - ▶ I recommend that the timing of joint AASG and PASG planning meetings be brought forward and be completed no later than 31 October in each year. This is to allow Client Audit Strategy Documents to be issued as early as possible in each financial year.

Overall ANAO comment

The importance of having a flexible and credible planning and resource allocation process is central to the ANAO achieving a balanced and effective audit coverage of public sector entities. The ANAO will implement the report's recommendations to improve its planning approach.

ANAO Strategic Planning Framework

Planning timetable

An Audit Work Program (AWP) is prepared on an annual basis and is the result of the strategic planning undertaken during the year. The AWP covers the audit work program for the Performance Audit Services Group (PASG), Business Assurance Services Group (BASG) and Assurance Audit Services Group (AASG). The selection process and planning for performance audits, Financial Control and Administration (FCA) reports, Better Practice Guides and Benchmarking studies generally occurs from November to June, incorporating the selection of topics, consultation and input from the Executive and agencies, and review input by the JCPAA. Below is a timetable of the planning process undertaken by the ANAO.

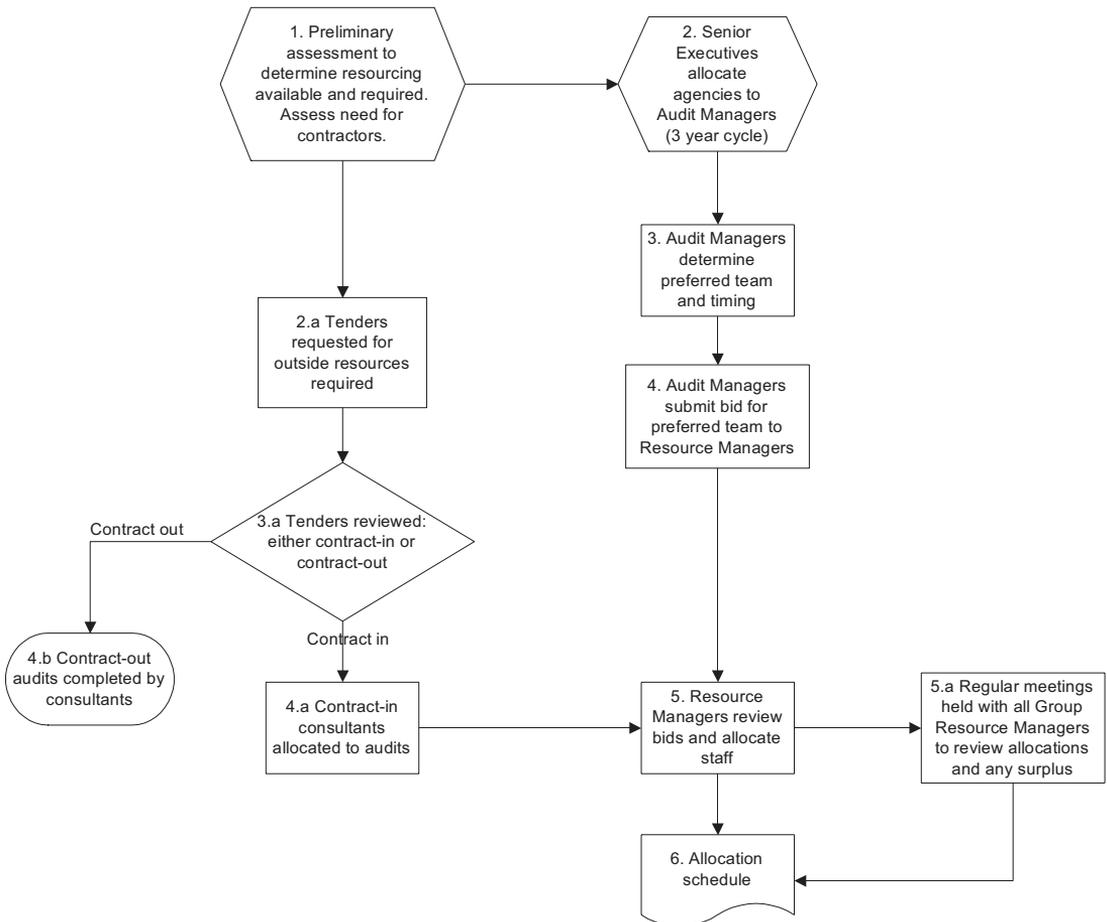
Month	Financial Statement Audit Planning (AASG)	Performance Audit (PASG) and Business Assurance (BASG) Planning	Information gathered for potential audit topics all year
November		Group workshops to discuss and compile potential audit topics	
	SES planning meeting (combined PASG, BASG, AASG) to discuss public sector wide risks and themes		
December		SES planning meeting to finalise proposed topics and priorities	
		Draft list of topics prepared and presented to ANAO Executive for comment.	
	Client Audit Strategy Document issued by 31 December, covering engagement planning and strategy for financial statement audits and updating the performance audits program (current year)		
January		Branch Heads adjust topics in light of Executive comments and prepare resource estimates for Year 1 audit topics	
February	AASG to provide FSA information for inclusion in AWP	Audit program costed for JCPAA consideration	
	Provision of potential performance audit topics to JCPAA and major agencies for comment		
March			
April	Resource allocation for year end audit reviewed and finalised	JCPAA and agency comments incorporated into audit work plan and AWP	
May		Impact of Federal Budget on topics considered	
	Draft AWP issued to JCPAA and major agencies for comment.		
June	AASG engagement letter issued	Final AWP approved by Auditor-General and issued	
July	Client Service document issued to major agencies (Current year)		
August	Financial statements audit opinions issued* (Material agencies)		
September			
October	Financial statement audit opinions issued (Non-material agencies)		

Key Combined AASG/PASG activity Letter/document

* Signing deadline for 1999/2000 financial statements was brought forward from 31 October to 15 August for agencies that are material to the preparation of the Commonwealth's consolidated financial statements.

AASG Planning and Resource Allocation

A high level overview of the current resource allocation process is outlined below.



The allocation of resources for 1999/2000 Financial Statement audits was affected by 2 key factors:

1. The deadline for audit clearance on primary statements for agencies that are material to the preparation of the Commonwealth's consolidated financial statements ("material agencies") was brought forward from 31 October to 15 August.
2. Due to the implementation of a new system ARMS (Audit Resource Management System) there is currently no resource scheduling tool. As an interim measure, AASG are using excel spreadsheets for resource scheduling and planning.

The change in the deadline for the signing of financial statements of material agencies has resulted in additional short-term resources being required for the months of June, July and August. The ANAO has established relationships with several preferred consultants and have also contracted-in audit staff from major accounting firms to resource the staff shortfall during these months. A number of agency audits have also been contracted-out. During the non-peak financial statement audit months management intend to utilise AASG staff for performance audits and the preparation of better practice guides.

Without a systems-based resource scheduling tool, the allocation of resources within the AASG is managed by three Resource Managers, who are responsible for allocating available resources and maintaining the excel spreadsheets that have been developed. Audit Managers determine the makeup, size and timing of resources required. This is generally based on the staff profile and resources utilised in the prior year. This also takes into account staff continuity, risks facing clients, level of expertise, experience required and staff requests.

The current excel-based resource system has limitations, as management are unable to generate adequate reports identifying budget hours, and remaining actual versus budgeted hours. As a result, Audit Managers are monitoring the resources used and updating the resource allocation excel spreadsheet manually. A resource scheduling module within Audit Resource Management System (ARMS) is currently being developed and is scheduled for implementation at the end of 2000.

PASG Planning Processes

The Performance Audit Services Group (PASG) undertakes audits to review and evaluate the economy, efficiency and administrative effectiveness of Commonwealth Public Sector entities. The Group undertakes around 50 audits per year. The selection process for audit topics is outlined in the Performance Auditing Guide (PAG), which is currently being re-written and formatted to be loaded onto the ANAO Intranet. The selection of topics for each branch is set using the following guidelines:

- ▶ Minimum of six to seven audits are to be tabled per branch, and should include at least two audits in each portfolio and one follow up audit;
- ▶ Topics should be chosen based on defined primary selection criteria;
- ▶ Topic selection is influenced by identified themes;
- ▶ Audits are to be completed on average within 11 months; and
- ▶ Average cost of an audit should be less than \$300,000.

The Auditor-General and Executive have identified themes that influence the selection of audit topics. The 2000/2001 themes were identified during an SES meeting in November 1999, which was held to discuss the current issues and risks facing the agencies. For the 2000/2001 year, the major themes to be considered when identifying and selecting audit topics are:

- ▶ human resource management;
- ▶ financial management;
- ▶ performance information;
- ▶ contract management and procurement;
- ▶ information technology; and
- ▶ service delivery.

In developing performance audits to address these themes, Executive Directors assess potential audits against the following criteria in order to provide adequate assurance that significant audit topics are not overlooked. The criteria that each audit topic addresses are identified within the performance audit database. These criteria are as follows:

- ▶ overall estimated audit impact;
- ▶ financial materiality;
- ▶ risk to good management;
- ▶ significance of the program to the activities of the agency;
- ▶ visibility of the program, as reflected in its political sensitivity or national importance; and
- ▶ lack of recent audit coverage and internal and external review of the program.

Audit topics are sourced from a range of information channels including liaison with other performance auditors, financial statement auditors, reviews of media coverage, annual reports, and Federal Budget papers, discussions with the Board and/or Audit Committee, senior agency management, central coordinating agencies (Department of Finance and Administration, Treasury, Public Service and Merit Protection Commission, Department of the Prime Minister and Cabinet) and review and evaluation of previous audits and other internal and external reviews.

Once proposed audit topics have been identified, they are entered into the Performance Audit Database. The Database details the portfolio/agency/branch who will perform the audit, the start/end/tabling month, the Auditor-General's priority on the topic, which themes the audit covers, the criteria areas that the topic addresses, a ratings assessment, a detailed description of the audit topic and budgeted hours and costs.

Each audit topic is required to be numerically rated in the performance audit database for three key areas: financial benefits, risk and materiality.

Rating	Score	Score component
<i>Financial Benefits</i>		
This ranking is based on the cost savings expected to result after the audit has been completed and is based on the amount of savings (financial benefit) identified against the cost of the audit.	0	No expected benefit
	1	1 to 3 times the cost of the audit
	2	4 to 6 times the cost of the audit
	3	7 to 9 times the cost of the audit
	4	greater than 9 times the cost of the audit
<i>Risk</i>		
This ranking is an assessment of the risk that the management of the activity to be audited is deficient in economy, efficiency and effectiveness. There are three key components that are incorporated into this assessment: risk of money being spent incorrectly (\$), risk that the reputation of the program is compromised (reputation), and risk that the delivery of the service is not up to standard (service delivery). The scores are based on the number of these risk components that may be impacted by the audit.	0	No known or potential risk
	1	Potential or minimal risk
	2	Risk to one of \$, reputation, service delivery
	3	Risk to two of \$, reputation, service delivery
	4	Risk to three of \$, reputation, service delivery
<i>Materiality</i>		
The materiality of the audit topic is based on an assessment of the total value of Commonwealth assets <i>plus</i> annual expenditure <i>plus</i> annual revenue of the auditable area.	1	\$0 – 29 million
	2	\$30 – 99 million
	3	\$100 – 299 million
	4	\$300 – 999 million
	5	\$1,000 million and higher

The summation of the three ranking areas provides an indication on which topics may be selected for inclusion in the Annual Work Program, however is not a definitive measure for the selection of audit topics. There is also a section titled “Branch’s Rank” where Branch Directors may reflect their perception of the auditable area should it be different from the score derived using the ratings system. This field is not mandatory. The Performance Auditing Guide states that the selection of audit topics remains primarily a matter of judgement.

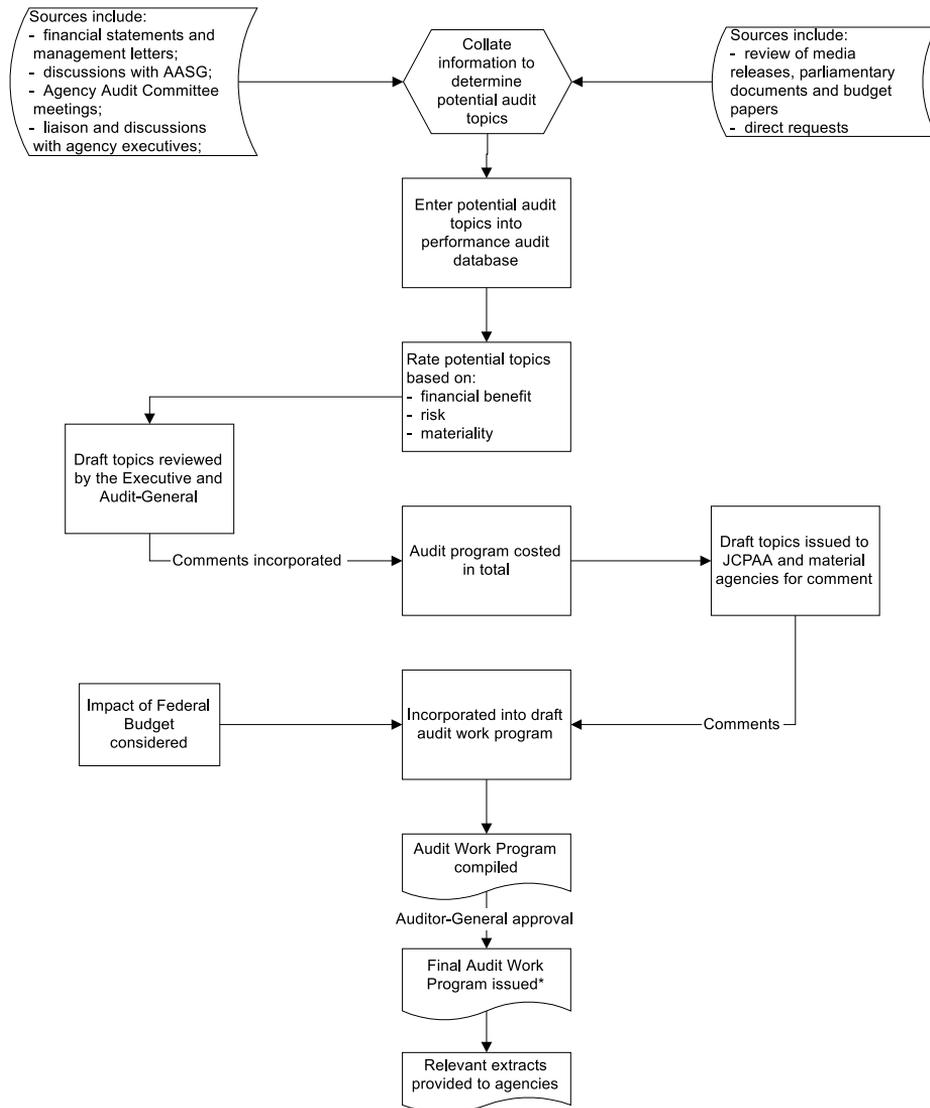
To ensure appropriate audit topics have been identified and included in the following year(s) audit program, Group Executive Directors, the Auditor-General and Deputy Auditor-General, the JCPAA, executives in the agencies, and Ministers and Shadow Ministers review the list of topics and draft performance audit program. Feedback and comments are considered and incorporated into the audit program.

A key provision of the *Auditor-General Act 1997* which underpins the independence of the Auditor-General is section 8 which states that “the Auditor-General has complete discretion in the performance of his or her functions or powers. In particular, the Auditor-General is not subject to direction from anyone in relation to:

- (a) whether or not a particular audit is to be conducted; or
- (b) the way in which a particular audit is to be conducted; or
- (c) the priority to be given to any particular matter.”

The JCPAA is responsible for advising the Auditor-General of the Parliament’s audit priorities and in doing this seeks the views of other Parliamentary Committees.

The audit selection and planning process for performance audits is outlined below:



* Audit Work Program issued to the JCPAA, Parliamentarians and Parliamentary Committees.

BASG Planning Processes

The Business Assurance Services Group (BASG) is responsible for performing Financial Control and Administration (FCA) audits and the accompanying Better Practice Guides, as well as Protective Security and Assurance and Control Assessment audits, Benchmarking Studies, Information Services and public reporting by the Business Unit.

The focus of FCA audits is different from Performance Audits as they focus on common business processes and practices of Commonwealth entities. Some of the key business processes within Commonwealth entities that have been identified are, development and management of human resources, management of information resources and technology, and management of financial and physical resources.

The identification of potential topics for FCA audits takes into account current and proposed public sector reforms, previous audit findings, specific requests by the JCPAA or other Parliamentary Committees, current issues in financial management in the private sector, media releases, and input from the financial statement auditors.

A BASG workshop is held to discuss contemporary issues and reforms and identify potential topics. Whilst the quantum of resources available affects the delivery of the program, the number of topics selected is not motivated by resource availability.

Once potential topics have been identified, they are entered into the Performance Audit database and then follow the same process as for Performance Audits. Audit topics are detailed, ranked and the resourcing and timing defined. The Executive and Auditor-General review the audit topics prior to releasing to agencies and the JCPAA.

Opportunities for Improvement

Implementation Priority

Medium	1. Use of performance audit database and knowledge management	12
Medium	2. Performance audit ratings system.....	13
Medium	3. Involvement of JCPAA initial planning.....	15
Medium	4. Audit topic reassessment – PASG	16
Medium	5. Performance Audit Guide Checklist	17
Medium	6. Integration of AASG and PASG planning	18

Implementation Priority	Action
High	Immediate action required by management to ensure that the Resource Allocation and Planning Processes is appropriately aligned with the requirements of the ANAO
Medium	Requires the attention of management and an agreed program for prompt resolution to ensure that the Resource Allocation and Planning Processes is appropriately aligned with the requirements of the ANAO
Low	Attention is warranted by management to ensure that the Resource Allocation and Planning Processes is appropriately aligned with the requirements of the ANAO

1. Use of Performance Audit Database and Knowledge Management

Findings

Whilst files are maintained for each major agency, which contain information used in the identification of performance audit topics and preparation of the Audit Work Program, the only place where knowledge is centrally maintained is in the Performance Audit database.

Whilst some branch heads use the database to record ideas and potential topics, others use it primarily to record and rank audit topics identified for the current planning process. The database does not appear to be presently used as the primary source of information in the planning process or to flag follow up prior findings and audits.

Without an established knowledge management tool and guidelines as to the information that should be recorded on the database, priorities with regard to potential audit topics may not be properly assessed.

Key Actions Required

I recommend that knowledge management policy guidelines be established to ensure that potential audit topics are recorded for future reference when they are identified. Performance audit staff should be instructed to utilise the Performance Audit database to record new risks or issues identified, follow up audits required and potential future audits.

This will ensure that issues, ideas and potential audit topics are centrally located, are current, and can be used for future reference. This will contribute to a more efficient and effective identification and compilation of audit topics priorities.

ANAO Comment

Agreed. Procedures will be amended to provide for the Performance Audit database to be used to record potential future audits, including follow-up audits.

2. Performance audit ratings system

Findings

Within the Performance Audit Database, potential audit topics are required to be numerically ranked, based on scores for the following rating areas:

- ▶ Financial benefits
- ▶ Risk
- ▶ Materiality

The Performance Audit Guide provides details on areas and issues to be considered in terms of potential financial benefits, risk to good management and materiality.

The ratings areas identified above, provides little scope for differentiation of topics within similar sized agencies and do not allow for separate rating of other impacts and criteria that may potentially increase the priority and/or importance of the identified topic. This issue particularly relates to the rating of risk to efficient and effective management. As stated in the Performance Audit Guide there are a number of circumstances that may lead to increased risk. The present rating system does not provide for separate identification and rating of these circumstances in the database.

The Performance Audit Guide also suggests that the criteria audit topics address (impact, materiality, risk to good management, significance, visibility and coverage) may also be ranked, with a score of 1, indicating a low ranking and a score of 5, a high ranking. This scoring system is not clearly defined nor is it mandatory.

Additionally, at the strategic planning stage, it is often difficult to determine scores prior to undertaking a preliminary assessment; this is especially the case for the financial benefits rating.

Whilst the sum of the scores provides an indication of the priority of a potential audit topic, the selection of audit topics by portfolio managers and Executive Directors is primarily a matter of judgement.

2. Performance audit ratings system (cont)

Key Actions Required

If a ratings system is to be utilised effectively, the criteria areas rated should be expanded and new rating guidelines incorporated into the Performance Audit Guide. The scoring for the criteria areas needs to be further clarified and weighted, where appropriate, to ensure that scores generated are an appropriate reflection of the significance and priority of the topic. Consideration should be given to making this process mandatory.

I consider that the types of areas rated, relating to risk, should be expanded to incorporate such issues as:

- ▶ Government policy changes;
- ▶ assessment of the agency's risk identification process and risk control processes;
- ▶ restructuring issues;
- ▶ complexity of activities;
- ▶ time critical nature of issues;
- ▶ business management or change in management; and
- ▶ implementation of new systems / technology.

ANAO Comment

Agreed. The Performance Audit Guide, which is currently being revised, will incorporate additional guidance and the existing criteria will be revised.

3. Involvement of JCPAA in initial planning

Findings

The current planning process involves management selecting potential audit topics based on defined primary selection criteria (impact, materiality, risk to good management, significance, visibility and coverage) and identified themes (human resource management, financial management, performance information, contract management and procurement, information technology and service delivery). These themes were identified during a meeting of Senior Management.

The JCPAA provide input into the planning process by ensuring the audit priorities of Parliament are reflected in the Audit Work Program (AWP). Under the current planning structure, their input is sought after audit topics have been selected by management and approved by the Executive. Their comments are then taken into account in the process of finalisation of the AWP.

The JCPAA appear to have no formal input into the selection criteria or identified themes, prior to the selection of potential audit topics.

Key Actions Required

I recommend that the selection criteria be discussed with the JCPAA as part of the initial planning phase.

This involvement of the JCPAA will assist in ensuring that the priorities of Parliament are appropriately addressed. This involvement would be in addition to the current process of reviewing the draft Audit Work Program after the selection of potential audit topics.

ANAO Comment

Agreed. The ANAO will consult the JCPAA concerning the Committee's earlier involvement in the planning process.

4. Audit topic re-assessment – PASG

Findings

The ratings of potential performance audit topics are conducted at the audit planning stage. Branch Directors indicated that it is often difficult to rate potential topics in certain areas such as expected financial benefits and the risk to the programs key components (dollars, reputation of the program and service delivery) at the planning stage.

Once an audit topic has been selected, the audit team usually conducts a preliminary study to further understand the activity under audit, identify fundamental issues, develop the scope and objectives of the audit, estimate potential impacts and develop audit criteria. Whilst the preliminary study recommends either terminating or continuing the audit (including a change of focus) the initial numerical ratings assigned to the audit topic are not re-assessed.

Key Actions Required

I recommend that numerical ratings for each audit topic be reviewed and a revised rating recorded to reflect the results of a reassessment after the preliminary study.

This will ensure that the current and future priorities of the auditable activity is more accurately reflected in the database, and will provide guidance and more transparency as to which audits could be deferred as a result of undertaking “special” assignments or a change to the resources available.

ANAO Comment

Agreed. Procedures will be amended to enquire original ratings to be reviewed based on the results of the preliminary studies undertaken.

5. Performance Audit Guide Checklist

Findings

In accordance with the Performance Auditing Guide, Chapter 3, the Audit Work Program must be supported by working papers which cover such things as:

- ▶ Any significant developments an agency encountered during the year;
- ▶ An assessment of the risks to good performance of an agency's programs and activities;
- ▶ A summary of the long-term strategic view of the ANAO performance audit direction;
- ▶ Details of any recent ANAO audits, parliamentary inquiries, evaluations and internal audit; and
- ▶ A list of potential areas for performance audit.

Additionally, the Guide details sources of information to assist in identifying potential audit topics. This covers items such as co-ordination between groups, liaison with agencies and central agencies, and information gathering from such sources as Board and Audit Committees, clients or client organisations, relevant review agencies and Parliamentary Committees, analysis of performance indicators and fieldwork.

Our review of planning files and discussions with Executive Directors of various branches indicated that such support and information gathering was occurring, however it was not always apparent that all of the information sources identified in the Performance Auditing Guide had been sought, or appropriate working papers prepared to support the selection of audit topics.

Key Actions Required

I recommend that a "performance audit planning checklist" be compiled to ensure all relevant sources of information have been considered to identify potential audit topics.

The checklist should be based on the requirements set out in the Performance Auditing Guide.

Such a checklist would be completed and place on file to ensure all risks, issues and developments have been considered, and provide evidence that a comprehensive process has been completed in the selection of audit topics.

ANAO Comment

Agreed. A planning checklist will be developed and incorporated into the Performance Audit Guide.

6. Integration of AASG and PASG planning

Findings

The 1999/2000 Client Audit Strategy Document was the first combined effort from the Performance Audit Services Group and Assurance Audit Services Group. This integration has been strengthened further in the planning process for the 2000/2001 Client Audit Strategy Document, which incorporated meetings between senior management of the two groups to discuss current issues, reforms and risks within agencies.

However, in general the combined Client Audit Strategy Document appears more to be an aggregation of separate AASG and PASG strategies than a combined effort.

Combining the risk identification process would further strengthen the appropriate identification of key agency and Australian Public Service risks. Once all major risks are documented, AASG would address financial statement risks and PASG would address risks in relation to the overall efficiency and economy of an agencies operations.

I am aware that initiatives have already been taken to ensure, in future years, that key agency and Australian Public Service risks are identified through an integrated planning process and that an appropriate work program of audit coverage is developed to address such risks.

Key Actions Required

I strongly support the initiatives taken to produce a Client Audit Strategy Document, for all material agencies, that is based on a risk analysis performed jointly by AASG and PASG.

Ideally, the Client Audit Strategy Document, which has a financial statement audit focus, should be issued to agencies no later than 15 December, for the current financial year. To meet this timeframe, the timing of joint AASG and PASG planning meetings would need to be brought forward and be completed no later than 31 October in each year.

ANAO Comment

Agreed. The timings of these elements of the planning process will be brought forward as suggested.

Appendix 1: Key Contacts

This review was conducted by holding discussions with ANAO staff members and reviewing relevant documentation.

Key staff members with whom discussions were held included:

- ▶ **Warren Cochrane:** Group Executive Director Performance Audit Services
- ▶ **John Meert:** Group Executive Director Performance Audit Service
- ▶ **Edward Hay:** Group Executive Director Assurance Services & Corporate
- ▶ **Mary-Ann Johnson:** Business Manager, Assurance Audit Services
- ▶ **Alan Thompson:** Executive Director, Small to Medium Enterprise Group
- ▶ **Mark Maloney:** Resource Manager, Group 1, AASG
- ▶ **Willie Tan:** Resource Manager, Group 2, AASG
- ▶ **Puspa Dash:** Resource Manager, Group 3, AASG
- ▶ **John Hawley:** Business Manager, Performance Audit Services
- ▶ **Russell Coleman:** Executive Director Corporate Management Branch
- ▶ **John Strickland:** Acting Business Manager PASG
- ▶ **Peter White:** Executive Director, PASG;
- ▶ **Alan Greenslade:** Executive Director, PASG
- ▶ **Andrew Greaves:** Executive Director, BASG
- ▶ **Tony Minchin:** Executive Director, PASG
- ▶ **Steven Lack:** Executive Director, PASG

