

T h e   A u d i t o r - G e n e r a l

Audit Report No.33 1998-99  
Performance Audit

# Audit Activity Report: **July to December 1998**

Summary of Audit Outcomes

A u s t r a l i a n   N a t i o n a l   A u d i t   O f f i c e

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GPO Box 707, Canberra ACT 2601.

Canberra ACT  
9 March 1999

Dear Madam President  
Dear Mr Speaker

In accordance with the authority contained in the *Auditor-General Act 1997*, I present this report of the results of our audits and audit related services over the second half of 1998, to the Parliament. The report is titled *Audit Activity Report: July to December 1998*.

Following its tabling in Parliament, the report will be placed on the Australian National Audit Office's Homepage—  
<http://www.anao.gov.au>.

Yours sincerely



P. J. Barrett  
Auditor-General

The Honourable the President of the Senate  
The Honourable the Speaker of the House of Representatives  
Parliament House  
Canberra ACT

## **AUDITING FOR AUSTRALIA**

The Auditor-General is head of the Australian National Audit Office. The ANAO assists the Auditor-General to carry out his duties under the *Auditor-General Act 1997* to undertake performance audits and financial statement audits of Commonwealth public sector bodies and to provide independent reports and advice for the Parliament, the Government and the community. The aim is to improve Commonwealth public sector administration and accountability.

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# 1. Introduction

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This report is the fourth in a series of reports tabled at six-monthly intervals. It summarises the audit and other related activities of the Australian National Audit Office (ANAO) in the period July to December 1998.

The purpose of the report is to:

- inform Parliament of the major issues the ANAO is examining in working with agencies to encourage, and provide assurance about, a better performing and more accountable public sector;
- provide Parliament with a consolidated summary of the audit reports tabled in the last six months as well as details of the Better Practice Guides and other audit services provided in the period; and
- focus on, and to highlight, some of the major lessons learnt from the work of the ANAO in order to assist agencies and Parliament to promote and achieve improvement in public sector administration.

The ANAO aims to assist Commonwealth bodies to improve their performance and accountability through the delivery of an integrated audit service comprising four main products: performance audits, financial statement audits, audits of financial control and administration (FCA) and assurance control and assessment (ACA) audits.

During the period covered by this report the ANAO tabled 27 performance audits; conducted financial statement audits in 315 entities, which managed revenues and expenses totalling \$400 billion and assets of \$240 billion and liabilities of \$280 billion; and completed a program of FCA and ACA audits concerned with a range of elements of financial administration, particularly bearing on management control.

Our audit reports are complemented by appearances before, and direct assistance to, Parliamentary Committees, most notably the Joint Committee of Public Accounts and Audit (JCPAA), to give evidence in support of our audit findings and/or elaborate on specific issues. Briefings to individual or groups of Senators and Members are also provided on request.

## APS environment

In her *State of the Service Report 1997–98*<sup>1</sup>, the Public Service Commissioner drew attention to the fact that public sectors around the world are facing strong and sustained pressure for improvements in performance as the

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<sup>1</sup> Public Service & Merit Protection Commission (November 1998) *State of the Service Report 1997-98*

globalisation of economies sharpens the competition between nations. The Australian Public Service (APS) is not immune from this pressure. In order to improve the cost effectiveness of public administration and provide services that better meet the needs of citizens there has been a fundamental reconsideration of what is the core business of the public sector and what services would be better provided by the private or voluntary sectors. This in turn has led to moves in the APS to corporatise, privatise or outsource services and other activities.

At the same time, there has been a significant move to devolve authority for financial and human resource management away from central authorities to heads of agencies and provide them with additional flexibility to manage the resources within their control. This increase in authority and management flexibility has been accompanied by an increase in accountability for the use of such powers.

The previous Activity Report (Audit Report No.6 1998–99) identified a range of specific reforms currently impacting on the APS. These included:

- the development of new service delivery arrangements such as the one stop shop, purchaser/provider arrangements and the transfer of the delivery of some government services to the private sector through privatisation, commercialisation, corporatisation and outsourcing;
- an increased focus on Australian citizens as clients with a greater use of market type behaviours to provide quality services tailored to meet individual client needs; and
- the introduction of new, largely principles-based, human resource and financial management legislative arrangements.

The policy direction and impetus to ongoing public sector reforms provided by the Government have resulted in a reassessment of the role of the public sector with a resulting stronger delineation between program administration and program delivery. The latter has also resulted in the privatisation of assets worth more than \$65 billion since 1996.

The reforms present significant opportunities to improve public sector performance while at the same time presenting risks to effective performance or public accountability as the APS experiences a period of considerable transition including the greater involvement of the private sector. For example, the reform directions place an onus on public sector managers to reconcile accepted benchmarks of public sector accountability and behaviour with emerging modes of program delivery with a more commercial orientation. These new means of service delivery have to be achieved in an environment which has increasingly devolved responsibility to agency heads and managers. Effective corporate governance structures



are an essential part of the necessary framework to achieve the necessary balance between devolution of authority and appropriate accountability in an era of greater contestability.

Public sector administration has therefore clearly been markedly impacted by the market-orientated reforms. Other complementary changes taking place include the introduction of accrual based outcomes and outputs budgets which is planned for 1999–2000 and will help identify the true cost of public sector activities and the results being achieved. However, the introduction of such a significant reform presents a key challenge to agencies in managing the necessary cultural change including ensuring that staff have the necessary skills, and that new electronically based accounting and other management information systems are effectively in place. In addition, in the year ahead, the introduction of devolved arrangements for payroll and aspects of agency banking will lead to significant administrative change which will require close management by agencies to garner the prospective benefits that these and other reforms offer. In particular, there will be a challenge to coordinate such activities into an effective use of electronic commerce which will have a quite pervasive impact on the way agencies manage their functions and deliver services

Against this background, audit activity over the past six months has continued to focus on areas of significant risk that may affect public sector performance or public accountability. In particular audit themes have focussed on:

- corporate governance;
- management of core programs;
- contract management; and
- asset sales.

Key issues arising from our audit coverage in the six months to December 1998 are summarised in the following chapters. They highlight the importance of sound corporate governance and effective program management in an environment in which policy and administrative reform has been significant, as described above.

## **Audit planning for 1999–2000**

Reflecting the challenges and risks faced by the APS in this period of significant change, the key themes to influence audit objectives for performance audits planned to commence in 1999–2000 are:

- management of core government programs;

- corporate governance;
- tender selection, contract management and service delivery; and
- application of information technology.

Consistent with the focus on corporate governance issues the FCA audits will continue to focus on:

- systems of internal control;
- the accountability framework; and
- management of risk.

Financial statement audits will be mainly directed at providing assurance to Parliament and agency managers about the implementation and operation of accrual accounting and reporting, including the use of accrual information for decision-making and reporting. In addition these audits will focus on those areas identified in audit reports for the 1997–98 financial year as requiring attention, viz:

- information technology;
- asset management;
- reconciliation of financial records: and
- the adequacy and reliability of accounting systems.

The ANAO will continue to publish a series of better practice guides and include guidance in its reports to assist agencies in improving the control and efficient administration of Commonwealth programs as well as contributing to the overall reform process in the public sector.

## Overview

The results of our audits tabled in the six months to December 1998 indicate that, overall, agencies are dealing effectively with the challenges which they have faced in implementing a significant range of major reforms. As can be expected, there are areas where there are opportunities for stronger administrative performance. Benchmarking to other public and private sector providers has and will continue to identify areas where improvements in economy and more efficient and effective service delivery can be realised.

Given the number and range of agencies the ANAO audits and the wide range of products produced from year to year, the ANAO is, and will continue to be, well placed to assist the Parliament and agencies to improve public administration and accountability even further in a significantly changing environment.

The following chapters summarise the audit findings from performance audits, including financial control and assurance audits (Chapter 2), and from financial statement audits (Chapter 3). Appendix 1 provides a short summary of each of the reports tabled between 1 July 1998 and 31 December 1998. Appendix 2 lists the audits in progress as at 31 December 1998.

## 2 Performance Audits

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*This chapter provides a summary of the key issues arising from performance audits tabled between July and December 1998.*

### Performance Auditing

Performance audits evaluate the economy, efficiency and effectiveness of the management of public sector entities by examining and assessing resource use, information systems, performance outputs and outcomes including indicators and measures, monitoring systems and legal compliance.

The Auditor-General has a mandate to undertake, at his discretion, performance audits of all Commonwealth bodies other than Government Business Enterprises (GBEs) or persons employed under the *Members of Parliament (Staff) Act 1984*. For wholly owned GBEs, performance audits may be undertaken by the Auditor-General where requested by the Minister, the Finance Minister or the Joint Committee of Public Accounts and Audit.

### Audit Issues

General issues arising out of the audit reports tabled during the six months concerned:

- corporate governance;
- management of core programs;
- contract management; and
- asset sales.

### Corporate Governance

Effective public sector governance requires leadership from the executive management of agencies and a strong commitment to quality control and performance, including client service. Corporate governance is basically concerned with structures and processes for decision-making and with the controls and behaviour that support effective accountability for performance outcomes. Major elements are planning, risk management, performance monitoring and accountability within clearly specified public service values. The framework requires clear identification and articulation of responsibility and a real understanding and appreciation of the various relationships between the organisation's stakeholders and those who are entrusted to manage resources and deliver required outputs and outcomes.

## Planning

Our audit reports found linkages between corporate objectives, strategic planning and day to day operations are not as strong as they could have been in a number of the bodies reviewed. For example Report No.4, *Client Service Initiatives, Australian Trade Commission*, found that the corporate plan did not clearly communicate the necessary link between Austrade's performance and the provision of quality client service. Report No.7, *Safeguarding Our National Collections*, noted that improvements could be made by linking more directly corporate objectives, operational plans and priorities to specific elements of collection management. Report No.23, *Accountability and Oversight Arrangement for the Statutory Bodies in the Former Primary Industries and Energy Portfolio*, also found that accountability could be enhanced by stating the objectives of enabling legislation clearly in plans and aligning corporate objectives, planned outcomes and strategies more directly with statutory objectives. Likewise Report No.29, *Provision of Migrant Settlement Services by DIMA*, concluded that the planning arrangements in place did not provide a sufficiently sound structure for directing efforts to contribute effectively to the provision of settlement services to migrants.

All aspects of corporate governance will continue to be key issues for the APS as a whole and consequently for performance audit. In particular, strategic and operational planning and the links between the overall objectives of organisations and the means by which management intends to achieve these objectives and report performance will be the focus of attention.

## Risk Management

A less than adequate application of risk management techniques in the APS has been outlined in performance audits in previous years and, although there is still room for improvement, it appears that these techniques are currently achieving wider acceptance within the APS. Many more decision-makers are now relying on a formal evaluation of identifiable risks before committing resources to a particular course of action. Audit Report No.1, *Corporate Governance Framework, Australian Electoral Commission*, noted that the AEC had established a sound basis for planning, risk management and performance monitoring including a risk management package which is based in a 'whole of agency' approach, was logically structured and written in a clear and concise manner and was appropriately documented.

In Report No.15, *Postal Operations, Australian Customs Service* ANAO observed that postal control is an exercise in risk management. Although ACS explicitly recognised risk management principles and had developed

risk management documentation there were areas for attention that would enable ACS to manage community protection and revenue risks more effectively. Report No.16, *Aviation Security in Australia, Department of Transport and Regional Services* found that the then Department of Transport and Regional Service's approach to aviation-security risk management was based on traditional approaches to security risk assessment rather a rigorous analysis of the results of actual experience to date. A different approach would offer the potential to target aviation security risks more effectively.

## **Performance Monitoring and Accountability**

Effective performance monitoring and reporting is the key to efficient and effective program management and accountability. As a consequence, performance audit reports concentrate a great deal of attention on performance issues. Given the need for APS managers to remain accountable for functions and activities that have been outsourced to the private sector the ANAO expects to maintain an emphasis on accountability issues in future years.

Report No.9, *Accountability and Performance Information, Australian Sports Commission (ASC)* found that the efficiency and effectiveness of the ASC's accountability arrangements could be strengthened by direct reporting against statutory objectives, ensuring close alignment between objectives and strategies at different planning levels and providing for explicit and consistent performance reporting in its Annual Report against stated objectives and plans. Similarly, Report No.23, *Accountability and Oversight Arrangement for the Statutory Bodies in the Former Primary Industries and Energy Portfolio*, found that accountability to the Minister and the Parliament could be strengthened by improving the content of principal plans and the quality of performance information in annual reports to Parliament.

The ANAO publication, *Principles for Core Public Sector Corporate Governance*, published last year provides an outline of a corporate governance framework for the majority of public sector as well as principles for the operation of a public sector Executive Board. The framework is very much people-oriented and reinforces the importance of better communication; a more systematic approach to corporate management; a greater emphasis on corporate values and ethical conduct; risk management; skills development; relationship with the general public as clients; development of government service charters; quality service delivery; and published performance measures. The ANAO is currently working on a similar discussion paper for bodies covered by the *Commonwealth Authorities and Corporations Act 1997*.

## The Management of Core Programs

Core government programs represent the major ongoing activities undertaken by the APS. These represent a range of services from policy development, various social welfare services, defence and Commonwealth-State relations through to revenue raising activities such as tax and customs. In order to focus audit activity on these areas likely to generate the greatest benefits from performance auditing a significant number of reports tabled in the last six months covered the management of core programs.

The need to better integrate arrangements between Customs and other Commonwealth agencies was an issue that arose in Audit Report No.15, *Postal Operations, Australian Custom Service*. Audit Report No.13, *Aboriginal and Torres Strait Islander Health Program, Department of Health and Aged Care* also drew attention to the importance of integrating programs designed to assist Indigenous Australians into mainstream Commonwealth programs.

Integration was also an issue in Audit Report No.5, *Commonwealth Agencies' Security Preparations for the Sydney 2000 Olympics* and Audit Report No.16, *Aviation Security in Australia, Department of Transport and Regional Services*. These audits both dealt with security issues. Although security arrangements were found to be fundamentally sound, there was scope for better integrating the security arrangements between Commonwealth and State agencies in Australia and with counterparts overseas.

The efficient use of program data was another issue common to audits of core government programs. For example, one of the findings from Audit Report No.16, *Aviation Security in Australia*, was the need for better use of available data to target security activities, a theme reiterated in Audit Report No.14, *Prescribed Payments Scheme, Australian Taxation Office*, and Audit Report No.13, *Aboriginal and Torres Strait Islander Health Program*.

In summary, given the broad nature of core programs, coordination within or between Commonwealth agencies and between Commonwealth and State agencies is a key element in the effective delivery of program outcomes. The common findings of recent audit reports indicate is an area requiring special attention by program managers.

## Contract Management

With the changes taking place in the delivery of government services, often involving greater private sector participation, contract management also figured prominently in the audits that were completed in the period under review. With the increasing emphasis across the APS on market testing and outsourcing, sound tendering procedures and good contract management are playing an ever increasing role in ensuring that public

resources are used efficiently and effectively. One audit was completed on procurement of equipment, Report No.17, *Acquisition of Aerospace Simulators, Department of Defence* but most audit attention was focussed on the procurement of services.

On the whole, tendering and contracting were seen to be performed satisfactorily with generally positive comments being made in the audit reports. Audit Report No.2, *Commercial Support Program, Department of Defence*, noted that the tendering of support contracts was basically sound but there was no strategy to build up expertise in the key areas of market testing and that the Department had not always been able to ensure the contractor met the terms of the Statement of Requirement. In Report No.7, *Management of the Implementation of the New Employment Services Market, Department of Employment, Training, and Youth Affairs (DEETYA)* the ANAO observed that DEETYA had established a sound initial framework for assessing provider performance but that additional consultation could have been undertaken with potential tenderers on the provision of data that would have better assisted them to develop their bids. With respect to the management of contracts, DEETYA could improve its use of key performance indicators (KPIs) by specifying a number of these indicators more clearly and by establishing clear standards of performance for all KPIs.

Report No.19, *The Planning of Aged Care, Department of Health and Aged Care (Health)* noted improvements in the selection of service providers stating that Health made major improvements in the 1997–98 selection process, including the linkage of the *Aged Care Act 1997* Allocation Principles to the provider selection criteria. Report No.11, *OGIT and FEDLINK Infrastructure, Office of Government Information Technology* found that, during the tender evaluation process for a high-capacity telecommunications infrastructure government procurement guidelines, legislative and other Government specified requirements were properly addressed; appropriate documentation was maintained; and OGIT and Defence conducted the evaluation process ethically and fairly.

These audits, dealing with contract management, largely reinforce comments made in previous ANAO reports dealing with this aspect of public administration including specifying clearly the services and performance information required and properly monitoring performance during the course of the contract. To assist agencies the ANAO has recently published a better practice guide *Selecting Suppliers—Managing the Risk*. The aim of the guide is to provide a framework which can be used by APS officers to assess some of the financial and probity risks associated with contracting with non-government suppliers.



## Asset Sales

The Government has continued its program of selling major Commonwealth assets. Many of these assets are of ongoing importance to the community, generated significant proceeds from the sale, and/or were sold with ongoing material Commonwealth contracts. In these circumstances, ANAO has included in its audit program a selection of sales with some or all of these characteristics.

Sales audited in the first half of 1998–99 include the \$14.2 billion sale of one-third of Telstra, the \$95 million sale of the intrastate freight and interstate passenger rail businesses of the Australian National Railways Commission, and the \$437 million sale of various former Department of Administrative Services' business units, the largest of which was DASFLEET.

ANAO's asset sale audits have identified the need for improvement in a range of tendering and contract issues associated with contracting for advisers to assist the Commonwealth in asset sales; the execution of the sale processes for the assets and any associated Commonwealth contracts; and the ongoing management of Commonwealth financial exposures.

## Financial Control and Administration (FCA) Audits

FCA audits are concerned with improving the quality of public sector administration and aim to assist managers in the public sector with meeting their responsibilities for efficient, effective and ethical use of resources. FCA's inform Parliament about aspects of financial control and administration which are not likely to be covered by other performance audits which focus primarily on the effectiveness and efficiency of the management of government programs or by financial statement audits.

The objectives of FCA audits are to:

- provide independent assurance to parliament, the Executive, Boards, management and to the public on aspects of public administration and control of public funds; and
- identify , develop and report better practice.

FCA audits have regard to the package of reforms implemented over the last decade or so, including, devolution of authority, management of risk, financial reporting, the emphasis on performance and results and enhanced accountability as indicated earlier . Audits are directed mainly towards:

- systems of internal control;
- the accountability framework;

- strategies for the management of risk; and
- legislative and procedural compliance.

In the period July to December 1998 the ANAO tabled Audit Report No.21, *Costing of Services*. An understanding of the full cost of providing goods and services is a fundamental input to strategic and operational decision making processes. The introduction of the new accrual based budgeting framework from the 1999–2000 financial year will require APS organisations to measure resource consumption on an ‘accrual’ basis, that is, recognising costs when they are incurred. The audit concluded that many organisations in the APS are yet to integrate the use of information on the full cost of activities into their strategic decision making processes. To fully realise the potential for improved decision making, these particular organisations need to develop more sophisticated cost models based on accrual accounting such as activity based costing.

The ANAO considers that a significant effort will be required if these organisations are to satisfy effectively the requirements to fully cost outputs and monitor performance, as required by the new accrual budgeting framework.

FCA audits are normally accompanied by a Better Practice Guide to assist agencies improve their performance. *New Directions for Internal Audit—A Guide for Public Sector Managers* was published in July and followed on from Audit Report No.46 1997–98, *Internal Audit*. The guide deals with the current and future role of the internal audit function—the challenges it faces, its likely direction, and the principles and practices adopted by recognised better practice internal audit units. The Better Practice Guide on *Costing of Services* is designed to provide guidance to APS organisations on how to move their costing approach from an ‘external demand focus’ to a ‘total organisational demand focus’ as recommended in the audit report. It is expected to be available by mid 1999.

### 3. Financial Statement Audits

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*This chapter summarises the financial audits conducted by the ANAO during the period July to December 1998.*

Financial statements audits are an independent examination of the financial accounting and reporting of public sector entities. The results of the examination are presented in a standard format audit report. This report expresses the audit opinion on whether the financial statements as a whole and the information contained therein fairly reflect the results of each entity's operation and their financial position. The disclosures and management representations made in the financial statements by the entity are assessed against relevant accounting standards and legislative and other reporting requirements.

The audit opinion on the financial statements is designed to add credibility to the financial statements. It is not an absolute guarantee of their veracity or reliability—it is formed on the basis of reasonable evidence, not certainty. It also does not provide any direct comfort in relation to the absence of fraud or other irregularity.

The ANAO undertakes financial audits of all Commonwealth entities including audits of government departments, statutory authorities and government business enterprises each year. These audits comprise:

- audits of the financial statements which entities are required to prepare under provisions of the *Financial Management and Accountability Act 1997*, the *Commonwealth Companies and Authorities Act 1997* and the Corporations Law; and
- assurance and control assessment audits which are undertaken to provide assurance that financial and administrative processes are appropriately controlled and to examine legal and administrative compliance and probity and propriety matters.

The results of financial audits together with any important audit findings arising from the audits are reported directly to the responsible Minister at the completion of the audit, and progressively to the Executive Management of each entity.

The audit report on the financial statements, which contains the audit opinion, is included together with the financial statements of each entity, in its Annual Report tabled in the Parliament. This report is the principal vehicle by which the Parliament and the public are able to hold an entity accountable for its financial performance.

## Audit issues

The Auditor-General also produces a report to the Parliament which summarises the outcomes of all financial audits. Audit Report No.20, *Audits of the Financial Statements of Commonwealth Entities for the Period Ended 30 June 1998* is the most recent of these reports and was tabled in Parliament on 8 December 1998. The report summarised the results of financial audits completed for the 1997–98 financial year.

The ANAO qualified the financial statements of nine Commonwealth entities for a variety of reasons, but predominantly because it was not possible to form an opinion as a result of the unavailability of audit evidence necessary to support the accuracy of amounts reported; or for breaches of reporting requirements.

The ANAO also included ‘matters of emphasis’ in reports on the financial statements of a further six entities. These references drew attention to issues which would be considered significant to the readers of the financial statements but which did not, of themselves, justify an audit qualification.

The Report included comment on entity performance in the preparation of financial statements. While continued improvement was observed, further attention is required if Commonwealth entities are to meet the challenges posed by the Commonwealth’s accrual-based budgeting initiative planned to commence in 1999–2000 as noted earlier.

For the full benefits of the accrual-based regime to be realised, agencies and a number of statutory bodies will need to improve their financial management expertise and practices. The most significant challenge will be managing the cultural changes necessary to move from a regime focussed on management and accountability for cash resources, to one which utilises accrual information to manage and to ensure accountability for the use of all resource elements, including capital and liabilities. Such management will involve the wider development of relevant skills and understanding of accrual based information.

The ANAO’s examination of the organisational control structures indicated that, across the Commonwealth, management attention needs to be given to the following areas:

- improved information technology controls;
- asset management, recording and valuations;
- timely and accurate reconciliations of financial records; and
- the adequacy and reliability of accounting systems.

## Information Technology Controls

Information Technology (IT) in the Commonwealth is significant in terms of investment, application and use. IT supports various entity programs and can be integral to the validity, completeness and accuracy of financial statements. Consequently, the audit of IT systems and processes is fundamental to forming an opinion on the adequacy of proper accounts and records that support entities' financial statements.

The ANAO's audit of IT systems focuses on the following aspects:

- IT control environment;
- access controls and logical security;
- application controls; and
- program change controls.

While noting general improvements in controls over IT systems in 1997–98, the ANAO continues to identify deficiencies which pose risks to entities achieving their objectives. The 1997–98 financial statements audits identified the following IT control issues.

### Access and logical security controls

Access and logical security controls operate to protect systems and data from unauthorised disclosure or use, and to ensure reliability and accessibility of information. The information collected and maintained on Commonwealth computing systems is a critical resource for effective delivery of services. Consequently it is an asset that has to be preserved and safeguarded. The latter is particularly significant in ensuring effective business continuity arrangements.

Specific matters identified again this year were:

- system access rights found to be excessive or unauthorised;
- inadequate review and approval of users' access to systems;
- inadequate segregation of duties and no review or follow-up of control and error logs; and
- an external service provider having unlimited access which was not monitored.

The unregulated provision of access to government information, and the provision of access rights to an unnecessarily large number of users beyond their functional needs, pose significant risks to entities. The risk of compromise of financial information is considered to be significant in a number of organisations and requires close examination by all entities as part of their protective security planning.

## **Program change controls**

IT program change controls operate to ensure systems are developed and maintained in an authorised and efficient manner. These controls ensure continuity of business systems and the integrity of data contained within systems. Key aspects include appropriate segregation of duties, formal testing and documentation of change implementation, and an appropriate authorisation framework.

Specific matters arising in 1997–98 were:

- lack of documented change control procedures;
- Year 2000 (Y2K) compliance not ensured in all new applications; and
- inadequate review, approval and testing of changes to applications.

Failure to adequately control changes to business critical programs can lead to inefficiencies through rejection, re-specification and re-implementation of changes. More importantly, they can compromise information and, in the worst case, disrupt business continuity. Given the significant initiatives currently underway within the Commonwealth, such as implementation of new financial management and payroll systems and changes to ensure Y2K compliance, it is important that improved program change controls are adopted.

## **Asset management**

The application of strategic asset management principles should ensure that fixed assets employed by entities contribute to the achievement of outcomes. To be effective, asset management requires a whole of life-cycle approach that considers the full cost of asset ownership. Having complete, accurate and reliable asset accounting records is one of the keys to implementing asset management.

Effective control in these areas is critical to ensure that assets are well-managed and utilised efficiently and that their value is accurately reflected in the financial statements.

Specific issues identified from the 1997–98 audit program, which were similar to the previous year, included:

- acquisitions and disposals not recorded in a timely manner in asset registers;
- asset registers not regularly reconciled to subsidiary records;
- large numbers of assets fully depreciated despite having future value which should be reflected in asset registers;

- depreciation rates not reviewed regularly; and
- deficiencies in stocktake procedures and unresolved discrepancies.

## Accounting systems and controls

Accounting systems are a key to successful management of an entity. These systems process transactions for revenue, expenditure, assets, and liabilities which, when aggregated, comprise the financial statements. Accounting systems also provide reports to management to assist them discharge their responsibilities effectively. Controls over accounting systems are fundamental to good management and in enhancing the reliability of information produced for the financial statements.

The following common issues were identified during audits undertaken in 1997–98.

### Ledger reconciliations

The timely reconciliation of ledgers to supporting records is a fundamental control to ensure the reliability of information recorded in those ledgers. The audits indicated that ledger reconciliations were not being completed adequately or in a timely manner.

### Expenditure

Controls over expenditure systems are necessary to ensure all expenses incurred are correctly paid and recorded. Specific matters identified from the 1997–98 audit program included:

- the receipt of goods and services not checked prior to payment;
- duplicate payments;
- delays in acquitting grants and reviewing financial information provided by grantees; and
- transactions processed by officers without suitable authority.

## Assurance Control and Assessment (ACA) Audits

ACA audits examine basic administrative processes and provide a positive assurance that agencies are meeting their obligations under the financial legislative framework. They are focussed on the key controls within common or core activities such as credit card usage and payroll and other personnel matters.

Outcomes from these audits are reported to Parliament at least annually but are also discussed with agencies on an ongoing basis.

Assurance Control and Assessment audits identified additional matters in relation to Commonwealth expenditure including:

- the need to improve credit card approvals and monthly checks of purchases;
- inadequate control over air travel, taxi vouchers and fleet vehicles; and
- insufficient explanation to support payment of the full fare for air travel and/or additional cost accommodation.

### **Cash management and debt collection**

Management and control of cash are critical to ensuring all cash due is properly collected, banked and recorded. The following matters were noted from the 1997–98 audit program:

- receipts not banked promptly and cash advance checks not performed;
- bank reconciliations not completed in a timely manner or independently checked;
- invoicing and collection of moneys not timely; and
- inadequate controls to ensure that all revenue due to the Commonwealth is collected and accurately recorded on the financial systems.

### **Personnel records**

The Assurance Control and Assessment program also reviewed payment of allowances, attendance and leave recording, and recording of commencements and terminations. These audits identified that the calculation of allowances was not always checked, resulting in incorrect payments being made and leave not always being deducted from officers' entitlements.

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Canberra ACT  
9 March 1999

P. J. Barrett  
Auditor-General



## **Appendix 1**

### **Audit reports tabled in the period 1 July 1998 to 31 December 1998<sup>2</sup>**

#### **Audit Report No.1 1998–99**

##### **Performance Audit**

##### **Corporate Governance Framework**

##### **Australian Electoral Commission**

The objective of the audit was to review the Australian Electoral Commission's (AEC) corporate governance framework. The ANAO found that the AEC had established a sound basis for planning, risk management and performance monitoring. The AEC's system of internal review and its operational procedures, guidelines and training were generally satisfactory. The ANAO made fifteen recommendations aimed at improving the AEC's performance assessment framework and the AEC's control structures, which underpin financial planning, monitoring and reporting. The ANAO also identified possible administrative savings in the AEC. The AEC agreed with all recommendations and indicated that the outcomes of the audit will assist in facilitating more cost effective corporate governance framework within the AEC.

#### **Audit Report No.2 1998–99**

##### **Performance Audit**

##### **Commercial Support Program**

##### **Department of Defence**

The audit assessed whether the Commercial Support Program (CSP) was meeting its objectives: to achieve best value for money in the acquisition of support services for the Department of Defence; and to give the private sector an opportunity to participate in the provision of those support services. The ANAO examined the Department's ability to accumulate expertise in the key areas of market-testing; the maintenance of levels of military personnel; the management of support contracts; and the value of in-house options. The ANAO found that the CSP program had contributed to greater cost-effectiveness of supplying Defence support services. The ANAO made seventeen recommendations aimed at improving Defence administration and the output and outcomes from the market-testing process.

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<sup>2</sup> Full versions of ANAO audit reports are available at the ANAO internet address <http://www.anao.gov.au>

### **Audit report No.3 1998–99**

#### **Performance Audit**

#### **Assessable Government Industry Assistance**

#### **Follow-Up Audit**

#### **Australian Taxation Office (ATO)**

The objective of this follow-up audit was to report on the action taken by the ATO in addressing the recommendations of Audit Report No.16 of 1995–96, *Assessable Government Industry Assistance*. The ANAO found that the ATO had taken effective action to address the recommendations of the 1996 Report. As a result of the follow-up audit the ANAO made six recommendations primarily aimed at improving aspects of the ATO's compliance activities for the collection of tax revenue from Assessable Government Industry Payments.

### **Audit Report No.4 1998–99**

#### **Performance Audit**

#### **Client Service Initiatives**

#### **Australian Trade Commission (Austrade)**

The audit evaluated the efficiency and effectiveness of Austrade's management of customer services to Australian exporters, with particular reference to Austrade's: performance as a customer-focused organisation; achievement of quality customer service through its client service initiatives; and measurement and evaluation of its customer service performance. The ANAO found that Austrade had made good progress in creating a customer service culture, demonstrated by customer focus survey results which showed an above-average level of customer focus compared to benchmark data. Austrade agreed to the ANAO's recommendations and said that the insights provided by the process of the ANAO examination and report had assisted Austrade to address areas of improvement and would facilitate the implementation of the recommendations of the report as time and resources allowed.

### **Audit Report No.5 1998–99**

#### **Performance Audit**

#### **Commonwealth Agencies' Security Preparations for the Sydney 2000 Olympic Games**

The objectives of the audit were to provide assurance to Parliament concerning the adequacy of Commonwealth security planning and preparations for the Games and to identify areas for improvement early

enough for any correction action to be taken. The audit coverage included security planning and coordination processes, border management processes, security at entry and departure points, visiting dignitary protection and crisis management arrangement. The overall audit conclusion was that the development of Commonwealth security planning to date had generally been effective but there was scope for improvement in respect of specific issues. The ANAO made 22 recommendations and agencies indicated that the audit had contributed to security preparations for the Games.

### **Audit Report No.6 1998–99**

#### **Audit Activity Report: January to June 1998**

#### **Summary of Audit Outcomes**

The report summarises the audit and other related activities of the ANAO in the period January to June 1998. Key themes to emerge were: public accountability and performance information; contract management and program delivery mechanisms; and asset management.

### **Audit Report No.7 1998–99**

#### **Performance Audit**

#### **Management of the Implementation of the New Employment Services Market**

#### **Department of Employment, Education, Training and Youth Affairs**

As part of the 1996 Budget, the Federal Government announced changes to the provision of employment services by replacing many of the existing arrangements with a competitive employment services market. The audit focused on the development and implementation of the tendering and contracting arrangements, and the transition from current labour market arrangements to the new employment services up to the time the tender was announced, as well as the work undertaken by the Department of Employment, Education, Training and Youth Affairs to establish Employment National up to its incorporation. The ANAO made a number of recommendations relating to contract performance evaluation, the provision of information to potential tenderers, the performance management of contracts and costing practices. The ANAO considers that other agencies implementing major program changes involving competitive tendering and contracting could usefully draw on the lessons and experience referred to in this report.

**Audit Report No.8 1998–99**  
**Performance Audit**  
**Safeguarding Our National Collections**

The collections held by Australian museums, galleries and libraries are an important part of the nation's historic, cultural and artistic heritage. The audit concentrated on collection management, including the administrative framework, collection development, registration and documentation, conservation, storage, security and travelling exhibitions and loans. The ANAO found there were elements of better practice for selected collection management activities in each institution. The ANAO made eleven recommendations aimed at improving the efficiency and effectiveness of collection management. There was general agreement on the opportunities for improvement in the areas of: planning for collection management; collection management; security and storage; and performance management and on most of the recommendations.

**Audit Report No.9 1998–99**  
**Performance Audit**  
**Accountability and Performance Information**  
**Australian Sports Commission**

The Australian Sports Commission (ASC) is the Commonwealth agency principally involved in sport. The main factors which led the ANAO to undertake this audit were the major role being played by the ASC in administering sport leading up to the Sydney Olympic Games in the year 2000, and its funding from Commonwealth appropriations, which amounted to \$90 million in 1997–98. The objective of the audit was to form an opinion on the efficiency and effectiveness of the ASC's accountability arrangements, focussing on key stakeholders such as the Minister and Parliament, and management information systems, focussing on performance information and its use in resource allocation decision-making. The ANAO made nine recommendations directed at improving the ASC's accountability arrangements in the context of its 1998–2001 Strategic Plan as well as improving its use of management information systems both to obtain performance information to assess achievements and for better decision-making.

## **Audit Report No.10 1998–99**

### **Performance Audit**

#### **Sale of One-third of Telstra**

The November 1997 Telstra Corporation Ltd (Telstra) public share offer involved the sale, in two instalments, of one-third of the company's issued share capital. Overall responsibility for the sale was assigned to the Office of Asset Sales & IT Outsourcing. The ANAO's objectives in auditing the sale were to: assess the extent to which the Government's sale objectives were achieved; assess the effectiveness of the management of the share offer; assess whether the sale arrangements adequately protected the Commonwealth's interests; and facilitate improved administrative arrangements for future share offers. The ANAO considered that overall value for money in future sales could be improved by giving greater emphasis to financial issues when tendering for advisers; encouraging more competitive pressure on selling commissions and fees; paying fees only for services actually provided; and instituting a more effective and commercial approach to administering payment for shares. The ANAO made eleven recommendations to improve the future management of Commonwealth public share offers.

## **Audit Report No.11 1998–99**

### **Performance Audit**

#### **OGIT and FedLink Infrastructure**

#### **Office of Government Information Technology, Department of Finance and Administration**

The Prime Minister, in his Investing for Growth industry statement of 8 December 1997, announced the Government's intention to create a government-wide Intranet (later named FedLink) for secure online communications by the end of 1998. The Office of Government Information Technology (OGIT) sought the services of the ANAO to provide an opinion on the probity of the methodology and procedures applied in the evaluation process for Phase 1, the provision of a communications infrastructure and the management of that facility. The ANAO considered that, during the evaluation process: Government Procurement Guidelines and legislative and other Government specified requirements were properly addressed; appropriate documentation was maintained; and OGIT and the Department of Defence conducted the evaluation process ethically and fairly. OGIT agreed with the audit conclusions.

## **Audit Report No.12 1998–99**

### **Performance Audit**

#### **Taxation Reform**

##### **Community Education and Information Programme**

The Leader of the Opposition in the Senate and members of the public had written to the Auditor-General about a number of matters in respect of the Government's community education and information programme (CEIP) for a new taxation system. In view of the public interest considerations raised, the Auditor-General decided to undertake a limited scope performance audit of the program to clarify the issues raised, provide some comment and suggestions, and a report to the Parliament. Issues examined included: the legality of the use of taxpayers' funds on CEIP; the use of the Advance to the Minister for Finance and Administration to fund expenditure on the CEIP; the use of public servants to staff a telephone call centre; the use of Commonwealth copyright material for party-political advertising purposes in electorates; and the use of the confidential database of pensioner and veterans' names and addresses for the dissemination of party-political advertising material. On the basis of the evidence available and legal advice, the ANAO concluded that the Government acted legally and officials acted ethically.

## **Audit Report No.13 1998–99**

### **Performance Audit**

#### **Aboriginal and Torres Strait Islander Health Program**

##### **Department of Health and Aged Care**

The objective of the audit was to form an opinion on the administrative effectiveness, efficiency and accountability of the Department of Health and Aged Care's delivery of health services to the Aboriginal and Torres Strait Islander population. The ANAO found that management processes could be enhanced by greater attention to: allocation of program resources on the basis of need; improved data collections; clearer identification of Indigenous Australians as a special needs group in the Department's mainstream programs; clearer specification of the health outputs and outcomes or performance standards the Department expects from its programs; information systems which measure the level of its achievement of raising the health status of Aboriginal and Torres Strait Islander people; greater cooperation with the Aboriginal and Torres Strait Islander Commission in environmental health; and provision of more information to stakeholders about the Department's role and focus. In agreeing with the recommendations, the Department indicated that the performance audit provided helpful recommendations which will assist in making progress in several key areas.

**Audit Report No.14 1998–99**  
**Performance Audit**  
**Prescribed Payments System**  
**Australian Taxation Office**

The objective of the audit was to ascertain and report to the Parliament on the Australian Tax Office's (ATO) administration of the Prescribed Payments System (PPS) and to identify opportunities for improvement. The ANAO concluded that administration of the system would benefit considerably from more effective use of the Payment Summary information currently provided by PPS payers and payees. The ANAO made eleven recommendations aimed at improving the ATO's administration of PPS. The recommendations relate primarily to improving PPS compliance activities. In particular, the ANAO included a recommendation regarding the ATO's capture on its business systems of PPS Payment Summary information provided by taxpayers. This information could be used to address systematically the key PPS compliance risks of unreported income, over-claimed credits and unremitted deductions. The ATO advised that the report will assist with the design and implementation of any future withholding or reporting systems.

**Audit Report No.15 1998–99**  
**Performance Audit**  
**Postal Operations**  
**Australian Customs Service**

Postal operations involve the Australian Customs Service (ACS) risk profiling and screening international postal items for community protection, quarantine safety and revenue collection while facilitating the processing of mail by Australia Post. The objective of the audit was to examine the efficiency and administrative effectiveness of processes ACS uses to screen incoming and outgoing mail. It also considered the involvement of other stakeholders. The ANAO identified several areas for improvement covering intelligence gathering, use of screening resources, data analysis and the planning and review stages of postal operations. A common theme was that the various activities in ACS could be improved to achieve greater effectiveness in terms of outputs and outcomes, if they were performed on a more systematic basis. ACS agreed with all 13 recommendations.

**Audit Report No.16 1998–99**  
**Performance Audit**  
**Aviation Security in Australia**  
**Department of Transport and Regional Services**

To deal with the emergence of threats to the aviation industry, such as hijackings, bombings or sabotage, the International Civil Aviation Organisation developed Annex 17 to the Chicago Convention of 1944. The primary objective of the audit was to assess the economy, efficiency and effectiveness of the Department of transport and Regional Development's (DoTRD) implementation of Annex 17 in the Australian aviation environment. The ANAO also assessed DoTRD's: development of an appropriate risk management strategy; implementation of measures to ensure industry compliance with Annex 17; dissemination and coordination of relevant intelligence; and implementation of suitable response arrangement, supported by appropriate training programs. Major stakeholders, including airline and airport operators, unions and industry associations were consulted. The ANAO made fourteen recommendations to improve DoTRD's regulation of aviation security in Australia.

**Audit Report No.17 1998–99**  
**Performance Audit**  
**Acquisition of Aerospace Simulators**  
**Department of Defence**

Simulators are devices that provide personnel with training and practice by reproducing the behaviour of operational equipment. The audit examined Defence's acquisition of aerospace simulators, which are used to train personnel to operate aircraft. The objective of the audit was to assess whether Defence had developed appropriate policies to provide guidance to personnel in the acquisition and use of aerospace simulators and the effectiveness of its procedures in achieving best value for the Commonwealth in relation to aerospace simulators. For the purposes of the audit, the ANAO selected four aerospace simulator acquisition projects as case studies. The report raised matters of concern that arose in the course of the audit and set out seven recommendations to address them. Defence responded positively to the audit and agreed to implement ANAO recommendations, two subject to qualification.



## **Audit Report No.18 1998–99**

### **Performance Audit**

#### **Accounting for Aid—The Management of Funding to Non-Government Organisations—Follow Up Audit**

#### **Australian Agency for International Development (AusAID)**

This follow-up audit reports on the action taken by the Australian Agency for International Development (AusAID) in addressing recommendations made in the ANAO audit report ‘The management of funding to non-government organisations’ (Report No.5 of 1996–97). The ANAO examined AusAID’s key funding accountability documentation, tested the revised accountability arrangements and consulted a number of key stakeholders. The ANAO considered that AusAID had made considerable progress in implementing various reforms in response to the recommendations of the 1996 Audit Report. The ANAO made four recommendations aimed at refining or completing existing reforms. AusAID accepted the recommendations of the ANAO report and commented that implementing the reform agenda and working with ANAO to assess AusAID’s achievements against the reform process had been a useful exercise for AusAID.

## **Audit Report No.19 1998–99**

### **Performance Audit**

#### **Planning of Aged Care**

#### **Department of Health and Aged Care**

The objective of the audit was to form an opinion on the administrative effectiveness and efficiency of the Department of Health and Aged Care’s (DHAC) processes for planning the Commonwealth’s Aged and Community Care program, in particular, on questions of how well the planning process has contributed to realising the program objectives of achieving an equitable distribution of places between regions, and selecting suitable service providers. The ANAO found that the Department has established planning and provider selection procedures consistent with legislative requirements for aged care. The planning process has guided the distribution of new places so as to reduce the inequities in access to aged care between those located in different states and regions. However, major inequities remain in the distribution of places between regions, especially between urban and rural areas. The ANAO made 23 recommendations aimed at improving the effectiveness and efficiency of DHAC’s planning of aged care.

## **Audit Report No.20 1998–99**

### **Audits of the Financial Statements of Commonwealth Entities for the Period Ended 30 June 1998**

#### **Summary of Results and Financial Outcomes**

The report was prepared primarily to assist the parliament in its oversight of the financial activities of Government. It consists of three parts: a discussion of the results of the financial statement audits; a summary of the major issues identified from the audits of financial statements impacting on the adequacy of control structures within Commonwealth entities; and the collation of the results of the financial statement audits and significant control issues by Commonwealth entity, grouped by portfolio.

## **Audit Report No.21 1998–99**

### **Financial Control and Administration Audit**

#### **Costing of Services**

An understanding of the full cost of providing goods and services is a fundamental input to strategic and operational decision making processes. As such, the collection of accurate and reliable cost information in an efficient and effective manner is important to good management. The audit considered the way organisations in the Australian Public Service process and use cost information. The audit found the use of cost information in most organisations was limited to specific, generally particular, purposes mainly relating to externally imposed requirements. As a result, overall awareness of costing concepts and understanding of the benefits of using cost information were found to be low. The recommendations made by the ANAO dealt with the need for organisations to: assess the extent to which they use costing information; ensure that the model or system to collect cost information is integrated, or interfaced with, their Financial Management Information System; ensure an effective framework to support the costing approach; and consider and address the report's findings in light of their individual circumstances.

## **Audit Report No.22 1998–99**

### **Performance Audit**

#### **Getting Over the Line: Selected Commonwealth Bodies' Management of the Year 2000 Problem**

The core business functions of Commonwealth bodies are increasingly reliant on information technology and telecommunications and are, therefore, at risk of interruption as a result of the Year 2000 problem. A previous audit (Audit Report No.27 1997–98) found a majority of Commonwealth bodies surveyed demonstrated shortcomings in relation to the Year 2000 problem. A further audit was scheduled to assess Year 2000 preparations in eight selected Commonwealth bodies responsible for the delivery of key government functions and representing a significant proportion of Commonwealth expenditure and revenue. Significant findings outlined in the audit report include that absolute assurances about service continuity cannot be given at this stage and that the eight selected Commonwealth bodies exhibit, in varying degrees, elements of better practice. The ANAO made six recommendations which were agreed, or agreed with qualification by the Office for Government Online and the eight selected bodies. Three recommendations focused on whole-of-government Year 2000 issues and the remainder concerned actions to be taken by individual Commonwealth bodies.

## **Audit Report No.23 1998–99**

### **Performance Audit**

#### **Accountability and Oversight Arrangements for Statutory Bodies in the Former Primary Industries and Energy Portfolio**

The former Primary Industries and Energy (PIE) portfolio contained 78 statutory bodies at 1 July 1998. The objective of the audit was to evaluate the effectiveness of the accountability and oversight arrangements for statutory bodies within the former PIE portfolio. The audit focused on accountability of the statutory bodies to the Minister and through the Minister to Parliament. The enabling legislation of many portfolio statutory bodies sets out accountability arrangements for aspects of their planning and annual reporting. Statutory bodies that were required to produce plans and annual reports generally did so. However, accountability to the Minister and the Parliament can be strengthened through key accountability documents by improving the content of principal plans, the quality of performance information and annual reporting to Parliament. Recommendations addressing the role of the Department in accountability arrangements were addressed to the now Department of Agriculture, Fisheries and Forestry - Australia.

## **Audit Reports No.24–27 1998–99**

### **Performance Audit**

#### **DAS Business Unit Sales**

- **Sales Management**
- **DASFLEET Sale**
- **Works Australia Sale**
- **DAS Interiors Australia**

Between July and October 1997, sale contracts were signed for each of eight former Department of Administrative Services (DAS) commercial business units. The ANAO undertook audits of the overall sale management and of three selected business unit sales. The sales of DASFLEET, Works Australia and DAS Interiors Australia were completed broadly within the indicative sales timetable and the businesses were effectively maintained throughout the sales process. The ANAO drew an apparent overpayment of up to \$127 140 in legal fees to the attention of the Office of Asset Sales and IT Outsourcing (OASITO) on 2 December 1997. OASITO and the Legal Adviser agreed that the amount of the overpayment was \$102 500 which was then paid to OASITO on 12 October 1998. The ANAO made a series of recommendations for improved administrative practices associated with asset sales. Relevant agencies agreed or agreed with qualifications to all recommendations relevant to them.

## **Audit Report No.28 1998–99**

### **Performance Audit**

#### **Sale of SA Rail, Tasrail and Pax Rail**

The sale of the intrastate freight and interstate passenger rail businesses of the Australian National Railways Commission (Australian National) was completed in November 1997. The sale was effected by the sale of shares in SA Rail PTY Limited, Tasrail Pty Limited and Pax Rail Pty Limited. The ANAO's objectives in auditing the sale were to: assess the extent to which the Government's sale objective were achieved; review the effectiveness of the management of the sale process; and identify principles of sound administrative practice to facilitate improved administrative arrangements for future trade sales. The scope of the audit extended from the initial decision to sell Australian National, to the negotiation of the final sale contracts and all issues associated with management and completion of the sale. The ANAO made seven recommendations to improve the future management of Commonwealth trade sales.

**Audit Report No.29 1998–99****Performance Audit****Provision of Migrant Settlement Services by DIMA**

The objective of the audit was to assess the efficiency and administrative effectiveness of the Department of Immigration and Multicultural Affairs' (DIMA) administration of migrant settlement services. The audit addressed strategic management, including corporate planning, performance measurement and reporting arrangements; and operational management of some of the individual schemes operated by DIMA. While the settlement services examined are long established programs, their administration fell short of good practice in some areas. The ANAO made twelve recommendations on management, planning and performance information that DIMA accepted as useful guidance for effecting the substantial revision to current practices required for the shift to output-outcome budgeting.

## **Appendix 2**

### **Performance audits in progress at 31 December 1998**

The use and operation of performance information in Service Level Agreements (DETYA, DSS, Centrelink—tabled 15 January 1999)

Records Management in the APS (cross-agency)

Fraud Control (DETYA, DEWRSB)

Management of Staff Reductions in the APS (cross-agency)

Management of Parliamentary Workflow (cross-agency)

Networking the Nation (DoCITA)

Management of Performance Information for Specific Purpose Payments (cross-agency—tabled 18 February 1999)

Redress of Grievances (Department of Defence)

Costs of Conversion to Digital Broadcasting (Australian Broadcasting Corporation and Special Broadcasting Service)

Pay-As-You-Earn Taxation—administration of employer responsibilities (ATO)

Tax File Numbers (ATO)

Naval Aviation Force (Department of Defence)

Service Pension Payments Function (DVA)

Blood Product Funding—follow-up audit (DHAC)

Operations of GreenCorps (DETYA)

Commonwealth Energy Management Use (cross-agency)

ANZFA Food Safety Regulation—follow-up audit (DHAC)

Implementing Purchaser/Provider arrangements (DHAC and Centrelink)

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Second Tranche Sale of FAC Airports (OASITO)

IP Australia—productivity and client service (DISR)

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Pharmaceutical Industry Investment Program: Assessment of Applicants (DISR)

Community Housing and Infrastructure Program (ATSIC)

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*The Management of Performance Information for Special Purpose Payments—The State of Play*

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Asset Management Handbook	Jun 1996
Audit Committees	Jul 1997
Framework for Effective Control	Dec 1997
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Managing APS Staff Reductions	Jun 1996
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Management of Corporate Sponsorship	Apr 1997
New Directions for Internal Audit	Jul 1998
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Telephone Call Centres Handbook	Dec 1996