

The Auditor-General
Audit Report No.60 2001-02
Performance Audit

Costing of Operational Activities and Services Follow-up Audit

Centrelink

Australian National Audit Office

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ISSN 1036-7632

ISBN 0 642 80648 9

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Canberra ACT
20 June 2002

Dear Madam President
Dear Mr Speaker

The Australian National Audit Office has undertaken a performance audit in Centrelink in accordance with the authority contained in the *Auditor-General Act 1997*. I present this report of this audit, and the accompanying brochure, to the Parliament. The report is titled *Costing of Operational Activities and Services—Follow-up Audit*.

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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Abbreviations/Glossary

ABC	Activity Based Costing
ABS	Australian Bureau of Statistics
ANAO	Australian National Audit Office
IT	Information Technology
SCM	Strategic Cost Management

Audit Background, Findings and Conclusions

1. Introduction

This chapter provides the background to this follow-up audit and outlines the audit objective and criteria.

Background

1.1 In July 1997, Centrelink was established as an independent statutory authority in the Family and Community Services Portfolio, with responsibility for delivering a range of Commonwealth social and economic payments and services under formal purchaser/provider arrangements. It provides services for more than 20 client agencies to over 6.3 million customers through a network of Area Support Offices, Customer Service Centres and Call Centres. It employs approximately 24 000 staff.

1.2 Centrelink has been facing, and is continuing to face, the fiscal challenge of meeting the government's requirements for efficiency dividends in an increasingly demanding operating environment. Factors which impact on Centrelink's operating environment include:

- the emphasis by government on public sector agencies delivering services at a contestable price;
- its need to meet agreed obligations with a variety of purchasers with individual requirements;
- the scale of efficiencies expected to be achieved while maintaining the quality of service delivery, recognising that Centrelink needs to invest significant resources into projects that will increase its productivity and that productivity improvements from such investments may lag the application of efficiency dividends;
- the implementation of initiatives on behalf of government, many within challenging timeframes and often requiring Centrelink to absorb additional costs;
- government requirements for agencies to report on the costs of outputs and outcomes in Portfolio Budget Statements, which for Centrelink means an obligation to separately account for its expenditure on service delivery undertaken for client departments; and
- the increasing sophistication and complexity of Information Technology (IT) systems with the potential to facilitate and provide alternatives to service delivery, both in terms of providing electronic access and processing.

1.3 The ongoing expectation for the delivery of quality services at contestable prices increases the need for decision-making to be supported by relevant management information relating to both costs and performance.

Reasons for this audit

1.4 In 1999–2000, the ANAO conducted an audit of Centrelink to determine whether Centrelink’s planning, monitoring and costing arrangements provided a sound basis to underpin its delivery of quality, cost effective customer services. The report of that audit, Audit Report No.43 1999–2000, *Planning and Monitoring for Cost Effective Service Delivery—Staffing and Funding Arrangements*, was tabled in Parliament in May 2000.

1.5 The audit reviewed Centrelink’s design and implementation of a comprehensive costing system.¹ It noted that Centrelink had been exploring the use of Activity Based Costing (ABC) to identify costs of its service components. Centrelink considered that such a system would assist to more accurately attribute its management and operational support costs, such as IT development.

1.6 An ABC system provides a map of how resources are consumed across an organisation by tracing costs from resources (for example, people and facilities) to activities (for example, assessment), and in turn to specific services using appropriate cost drivers (for example the number of customer assessments). In this way, the costs of all the resources consumed to provide a particular service (including resources from other business units) are included in an agency’s full cost.

1.7 The findings of the 1999–2000 audit in relation to costing are discussed under two headings, as follows:

- design of Centrelink’s costing model; and
- project implementation.

Design of Centrelink’s costing model

1.8 The ANAO had found that the design of Centrelink’s ABC model, current at the time of the audit fieldwork, did not incorporate the key features of an effective ABC costing system. In particular it did not:

- identify activities to a sufficient and appropriate level of detail;
- use a sufficiently accurate means of tracing resources to activities;

¹ Audit Report No.43 1999–2000, *Planning and Monitoring for Cost Effective Service Delivery—Staffing and Funding Arrangements*, Chapter 4.

- identify and use cost driver data²; and
- adequately trace costs through their consumption points prior to attributing costs to cost objects.³

Project implementation

1.9 The ANAO had found that external consultants had provided Centrelink with a cost management charter an implementation plan, and specialist advice on how to proceed with the development of its ABC system. In the ANAO's view this was consistent with better practice. However, the effectiveness of the project implementation had been reduced, as:

- Centrelink had not established an effective change management program for implementing a project of the importance of the ABC system;
- the ABC project was not supported by a structured project management approach;
- the skills and level of resources needed to produce an effective solution in the time-frame required were underestimated by Centrelink and not provided; and
- Centrelink did not have an effective cost management IT strategy to link the inputs and outputs from its ABC model with its various other cost management activities.

Audit recommendations

1.10 The audit made three recommendations, one of which directly related to improving the reliability of Centrelink's costing approach. The ANAO recommended⁴ that, in order to provide the necessary reliability of Centrelink's costing information as a basis for planning productivity improvements and accounting for its expenditures of purchaser funds, Centrelink implement and maintain a comprehensive costing system with the functionality of an ABC approach. Such a system should:

- be supported by a structured project management approach that includes a formal project plan and senior management project steering committee;
- reflect the fundamental principles of a proven approach; and
- be based on appropriately accurate and relevant input data.

² Measures to attribute the cost of an activity to its consumption points or service types.

³ The absence of this approach can lead to cost distortions through arbitrary allocations.

⁴ Recommendation No.3 of Audit Report No.43 1999–2000, *Planning and Monitoring for Cost Effective Service Delivery—Staffing and Funding Arrangements*, paragraph 4.60.

1.11 Centrelink agreed with this recommendation. This recommendation formed the basis for the audit objective and criteria for this follow-up audit.

Follow-up audit objective

1.12 The objective of this follow-up audit was to assess whether Centrelink has implemented a comprehensive costing system as a basis for planning productivity improvements and accounting for its expenditure of purchaser funds.

Audit methodology

1.13 The fieldwork for this audit was conducted between January and April 2002. During this period the ANAO undertook discussions with key Centrelink managers. Relevant documentation was provided by Centrelink and reviewed by the ANAO.

1.14 The audit was conducted in conformance with ANAO auditing standards at a cost of \$89 000.

1.15 Reengineering Australia provided expert assistance to the ANAO regarding better practices for the development and implementation of appropriate costing approaches.

Audit criteria

1.16 The ANAO assessed whether Centrelink's current costing system reflected the design and implementation characteristics, that were outlined in Audit Report No. 43. These are listed at paragraphs 2.9 and 2.27 in Chapter 2.

This report

1.17 Chapter 2 sets out the findings against the criteria in relation to Centrelink's costing approach and provides an overall conclusion.

2. Audit Findings

This chapter sets out the findings against the criteria derived from the findings of Audit Report No.43. It also provides an overall conclusion.

Introduction

2.1 The discussion in this chapter considers the issues concerning costing systems raised by the ANAO in Report No.43. Where the ANAO considered a particular issue raised by the initial audit to be less relevant now, particularly on the basis of action taken by Centrelink since the audit, comment is also made about that issue. Such comment is included so that other agencies which are developing and implementing costing approaches can consider the value of particular courses of action being taken in their own circumstances.

2.2 The ANAO notes that the discussions and document review conducted for this follow-up audit indicated that Centrelink had given detailed consideration to the findings and observations which underpinned Recommendation No.3 in the initial audit. A summary of action taken is provided below, followed by an assessment against each audit observation. These observations are listed at the beginning of each section.

Summary of developments

2.3 Since the completion of Audit Report No.43, Centrelink has continued to focus on the implementation of a refined costing methodology through its Cost Optimisation Project. This project comprised two major Activity Based Costing (ABC) exercises conducted by Centrelink with expert consulting support. In Round 1 of the project, finalised in March 2000, Centrelink refined its costing model, methodologies and project approaches including structured project and change management.

2.4 Round 2 of the project, finalised in November 2000, produced further refinement and a mature, fully tested ABC methodology.

2.5 Having achieved this base, the Strategic Cost Management (SCM) Project, currently underway, aims to systematise data collection and integrate information in a manner that should be useful for management.

2.6 The primary objective of the SCM framework is to link and align funding, resource allocations and staffing, pricing and performance information (costing and operational). Central to the new framework is the development of a common cost structure, which should enable the linking along business lines, by agency, and by geographic and/or organisational divisions.

2.7 As part of the development of SCM, Centrelink is exploring enhanced cost measurement options that build on the ABC model developed to date. The options being explored are the inclusion of:

- transactional data generated through Centrelink's systems;
- workload data available through management systems; and
- the supplementation of this data with workload data collected through electronic survey techniques.

2.8 These developments are further discussed below under separate headings as follows:

- design of Centrelink's costing model; and
- project implementation.

Design of Centrelink's costing model

2.9 The observations made in Audit Report No.43 in relation to the design of the costing model were:

- identification of activities should be at a level of detail reflecting the organisation's needs;
- the methodology should appropriately trace resources to activities;
- cost driver data should be identified and used; and
- costs should be adequately traced through their consumption points prior to attributing costs to cost objects.

Identification of activities at a level of detail reflecting the organisation's needs

2.10 Audit Report No.43 had noted that alternative cost systems are available to provide accurate costing information for management purposes and each method has its advantages and disadvantages. The choice of method requires an understanding of the requirements for, and intended use of, the cost information generated.

2.11 At the time of the fieldwork for the initial audit, Centrelink was focusing on the use of ABC. The ANAO had therefore examined whether the approach being used by Centrelink represented an appropriate application of ABC. Against that background, the identification of a suitable level of detail of the activities undertaken is critical to ensuring that the cost management requirements of the organisation are met. This requires:

- a level of detail so that activities have been disaggregated to a level at which only one cost driver can be readily identified; and
- activities to be defined at a level of detail so that variations in the level of effort or complexity are eliminated within a particular activity definition.

2.12 At the time of the initial audit, these requirements were not being met, or had not been proven, to a reasonable level in Centrelink's ABC approach.

2.13 During this follow-up audit, the ANAO found that Centrelink had not identified activities at a finer level of detail than at the time of the initial audit. However, the ANAO agrees with Centrelink's view that, in this instance:

- continuing to use a broader definition of activities provided flexibility for the incorporation of changes over time and assisted staff to classify effort; and
- a more detailed model is likely to become unwieldy and difficult to update or maintain in the future.

2.14 This approach meant that the potential for inaccurately costed services remained. To address this issue, Centrelink had incorporated, as a compensating control, an alternative analytical approach in the costing framework aimed at revealing possible reasons for differences in resource consumption for management consideration. The approach entailed establishing cost profiles across a range of key customer and demographic parameters to provide a basis for analysis of cost data. These profiles were introduced in Round 1 of the Cost Optimisation Project, and refined in Round 2 with advice from the Project consultant and the Australian Bureau of Statistics (ABS). The Round 2 profiles allowed for the stratification of data based on location (metropolitan, rural, remote), workload (high, medium, low), indigenous client base (high, low) and the client base with diverse cultural and linguistic backgrounds (high, low).

2.15 The ANAO therefore considers that the stage of development reached in Centrelink's ABC reflects a pragmatic approach to the provision of cost information that enhances the understanding of how resources are consumed in the delivery of particular services to meet Centrelink needs for costing information. In particular, the approach adopted provides adequate costing information within the constraints of an affordable and maintainable costing methodology.

Tracing resources to activities appropriately

2.16 In Audit Report No.43, the ANAO found that Centrelink's costing approach was based on a staff time allocation survey that involved considerable complexity. As well, it produced a potential for statistical bias in the survey results from the misallocation by staff of their effort.

2.17 The ANAO found that the costing model used for the Cost Optimisation Project continued to place heavy reliance on surveys of staff effort to trace costs directly to operational activities and services. However, Centrelink had focussed on the production from this survey process of more accurate and relevant data than that previously available during the Cost Optimisation Project. This involved consultation with National Support Office, Area Support Office, Call Centre and Customer Service Centre staff to examine in detail the lessons learned from previous surveys. Alternatives for the data collection methodology were also considered. The methodology was then refined to combine costing workshops with representative sampling and systems data to provide enhanced accuracy and relevance of results. Statistical advice was also obtained from the ABS to ensure that levels of sampling were appropriate to establish adequate confidence limits.

2.18 In addition, Centrelink paid ongoing attention during the Cost Optimisation Project to the use of, where appropriate, more relevant factors for tracing costs to activities other than the percentage of staff effort. Therefore, tracing factors for a number of cost centres not driven by staff effort were improved including, for example, information technology (IT) and national accounts such as mail and telephone. The use of floor space details allowed a more appropriate allocation of property operating expenses.

2.19 Centrelink observed during the follow-up audit that, to this point, its experience showed that the development of a mature costing methodology required adequate time, commitment and clear business objectives. However, the costing model applied during the Cost Optimisation Project—which still relied on the use of survey data to collect information on the allocation of staff effort to activities and services—was found by Centrelink to be overly time consuming and resource intensive.

2.20 Centrelink also indicated that there were continuing issues that needed to be addressed in addition to the limitations of the survey-based approach, including:

- the utility of the data in meeting the disparate management information needs of internal and external stakeholders;
- the cost of manual collection methods; and

- the need to ensure consistency and continuity between collection exercises.

2.21 The matters outlined in paragraphs 2.19 and 2.20 are being addressed by Centrelink's SCM Project, which aims to systematise data collection and integrate financial information with human resource and performance information in a manner useful for management. The SCM Project is discussed further below under the heading *A cohesive cost management IT strategy*.

Identification and use of cost driver data

2.22 Audit Report No.43 found that the Centrelink costing process lacked cost driver data.⁵ Instead, costs were traced from activities to service types using data from surveys of staff effort. This approach contrasted with the basic principles of ABC, whereby staff would only be required to attribute their time to defined activities, with cost drivers used to trace the activity cost to the service type.⁶ As a result, there was the potential for statistical bias and the cross-allocation of resources between service types through the use of an inappropriate attribution basis.

2.23 As discussed above, the ANAO found that Centrelink focussed on the production of more accurate and relevant data from the staff survey process during the Cost Optimisation Project. Centrelink had conducted a pilot survey to test the use of transactional data from systems to replace elements of the manually collected staff effort data. This will provide a useful input to the SCM Project, one of the aims of which is to systematise data collection.

Costs traced through their consumption points prior to attributing costs to cost objects

2.24 Audit Report No.43 found that not all costs were traced to operational activities prior to being attributed to final service types. Therefore, operational activity costs were understated.

2.25 The ANAO found in this follow-up audit that the costing methodology for the Cost Optimisation Project provided for costs to be traced, firstly to operational activities, and then to final service types. In line with the accepted ABC approach, Centrelink's methodology included the following steps:

- determine key issues and costing objectives;
- develop organisational cost baseline;

⁵ Cost driver data is at the heart of ABC. These are the measures used to attribute the cost of an activity to its consumption points or service types.

⁶ Such an approach would act as a buffer to any allocation inaccuracies by staff.

- develop business activity and service map;
- trace cost elements to activities;
- trace activity costs to services/segments; and
- analyse and report findings.

2.26 Overall, the ANAO considered that Centrelink's methodology reflected sound practice.

Project implementation

2.27 The observations made in Report No.43 in relation to project implementation were:

- the organisation should have a clearly articulated cost management charter;
- the organisation should put in place an effective change management program;
- the project implementation should be supported by a structured project management approach;
- the organisation should invest in appropriate software resources;
- the organisation should invest in appropriately skilled and experienced resources; and
- the organisation should have a cohesive cost management IT strategy.

A clearly articulated cost management charter

2.28 In Audit Report No.43, the ANAO found that Centrelink had been provided with a cost management charter, an implementation plan and sound, specialist advice on how to proceed with the development of its ABC system by external consultants.

2.29 Since then, Centrelink has continued to reflect better practice in the definition of the cost management charter. This was evident, for example, in:

- the development of a business case for the Cost Optimisation Project⁷;
- a Business Improvement Plan, which linked the project to Centrelink's broader Key Objectives and Organisational Key Result Areas; and

⁷ The contents of the Business Case included: business objectives; business scope; evaluation of options; risk assessment; stakeholder management; work breakdown; and deliverables.

- a formal process to produce a shared understanding of, and agreement to, the costing model and methodologies being used between Centrelink and its client departments.

An effective change management program

2.30 In Audit Report No.43, the ANAO noted that the development of an ABC system was still at an early stage and had, to date, not given attention to involving managers in what should have been an important development and change program. The ANAO, therefore, concluded that, at that time, an effective change management program had not been developed.

2.31 In this follow-up audit, the ANAO found that Centrelink focussed on change management as an important issue in achieving the desired outcomes of the Cost Optimisation Project. As the project consultants reported in March 2000:

the project also mobilised a significant communications and consultative approach with staff and unions and the broader organisation. This appears to have been a critical success factor in lifting participation and the quality of response rates in the data collection.

A structured project management approach

2.32 At the time of Audit Report No.43, the ANAO found no evidence of a project plan or of the establishment of a project steering committee. We concluded that the costing project was not supported by a comprehensive project management approach.

2.33 In this follow-up audit, the ANAO found that Centrelink applied a sound project management structure to the Cost Optimisation and SCM projects. Features of this structure included:

- Project Steering Committees with broad, senior membership including National Management, Area Management, staff association and purchaser agency representatives; and.
- project plans (and monitoring) covering:
 - the project goal, outcomes and scope;
 - project stages, activities and milestones;
 - roles and responsibilities;
 - governance, including the project steering committee and reference group (from the service delivery network) ;

- stakeholder management;
- quality assurance arrangements;
- risk management; and
- reporting arrangements.

Appropriate software resources

2.34 In Audit Report No.43, the ANAO commented on the need for Centrelink to upgrade specialist ABC software to support an enhanced multi-user environment as the ABC system development progressed beyond the development phase to implementation.

2.35 In this follow-up audit, this need was no longer relevant because Centrelink's SCM approach aims to build the costing approaches and structures developed during the ABC exercises into the core financial management processes of the organisation.

Appropriately skilled and experienced resources

2.36 In Audit Report No.43, the ANAO observed that, for an organisation to manage the technical aspects of developing and maintaining a comprehensive costing system, it needed to invest in appropriately skilled and experienced resources. At the time of the audit, the ANAO concluded that a lack of adequate in-house skills posed a significant on-going risk to the development of a comprehensive costing system.

2.37 In this follow-up audit, the ANAO found that organisational capability within Centrelink was developed during the course of the Cost Optimisation Project through the use of joint consultant/Centrelink project teams—with an increasing emphasis throughout the project on in-house resources delivering the project outcomes. At the conclusion of the Cost Optimisation Project, the second round of which was conducted completely by a Centrelink team, the project consultants reviewed the project outcomes and reported that 'the current development of ABC at Centrelink demonstrates that the Cost Optimisation Team has developed a strong understanding of ABC concepts'.

A cohesive cost management IT strategy

2.38 In Audit Report No.43, the ANAO found that Centrelink did not have an effective cost management IT strategy to link directly the inputs and outputs from its ABC model with its other cost management activities. Instead, other activities duplicated and provided different, and sometimes conflicting, results from a variety of software and costing solutions.

2.39 The ANAO found during this follow-up audit that the above matters are being addressed by the SCM project, which aims to systematise data collection and integrate financial information with human resource and performance information in a manner useful for management. A key element of SCM is cost measurement, and as part of the development of SCM, Centrelink has decided to explore enhanced cost measurement options that address the required improvements to the costing processes established to date. The options being explored are the inclusion of:

- transactional data generated through Centrelink's IT systems;
- workload data available through management systems; and
- the supplementation of this data with workload data collected through electronic survey techniques.

2.40 Central to the new framework is the development of a common cost structure that would enable the linking of financial, human resource and performance information in Centrelink's core systems along business lines, by client agency, and by geographic or organisational divisions. This is a major undertaking that is central to Centrelink's ability to automate the collection of data, including cost data based on the ABC principles and approaches developed during the Cost Optimisation Project and other ABC exercises, for internal management and external reporting purposes.

Conclusion

2.41 The ANAO concluded that Centrelink was implementing a comprehensive costing system as a basis for planning productivity improvements and accounting for its expenditure of purchaser funds. This included the establishment of an activity-based costing methodology to determine the costs of operational activities and services. This achievement has taken time, commitment and clear business objectives. However, Centrelink has recognised that it now needs to systematise data collection and integrate financial information with human resource and performance information in a manner useful for management. It has established a credible project to address these needs.

2.42 The ANAO considers that success in this next step will require a continued focus on achieving the defined project objectives. This would need to include the application of project and change management approaches such as those applied during the Cost Optimisation Project; and maintaining a critical mass of skilled staff.

Centrelink comment

2.43 Centrelink agreed with the follow-up audit findings and the conclusions reported.

Canberra ACT
14 June 2002



P. J. Barrett
Auditor-General

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