

OFFICIAL



17 May 2024

Committee Secretary
Senate Finance and Public Administration Legislation Committee
Parliament of Australia
Parliament House
CANBERRA ACT 2600

Dear Committee Secretary

On 31 January 2024 the Deputy Auditor-General wrote to the Committee providing information about the Australian National Audit Office (ANAO) audits, other reports tabled and background information on our audit products. This letter is to provide the Committee an update on reports tabled since 31 January 2024 to date.

The purpose of the ANAO is to support accountability and transparency in the Australian Government sector through independent reporting to the Parliament, and thereby contribute to improved public sector performance. The ANAO seeks to achieve this outcome through delivery of its programs of audit services as outlined in the Portfolio Budget Statements 2023–24.

The [ANAO's Senate Estimates Committee Support website section](#) displays summaries of all audits tabled during the period and can be filtered to access audit report summary information relevant to the Committee's allocated portfolios. This provides Committee members and secretariat staff direct and real time access to audit report summary information relevant to the Committee. The audit summaries are optimised for printing to PDF.

[Performance statements audit reports relevant to the Committee](#)

The purpose of the performance statements audit program, and its related audits, is to drive improvement in the quality of entities' performance reporting to the Parliament and the public, against the requirements of the Commonwealth reporting framework. This information should assist the committee in its lines of inquiry on whether Commonwealth entities are delivering value for money for the outcomes for which they are funded.

On 12 February 2024, the ANAO tabled a report to Parliament presenting the audit findings, observations, and assessments of auditees maturity in performance reporting from the [2022–23 performance statements audits](#) of 10 entities.

The ANAO will be conducting performance statements audits of 14 entities in 2023–24. There are no performance statements audits relevant to the Committee in 2023–24.

GPO Box 707, Canberra ACT 2601
38 Sydney Avenue, Forrest ACT 2603
Phone: +61 2 6203 7300

OFFICIAL

Performance audit reports relevant to the Committee

Performance audit reports identify areas where improvements can be made to aspects of public administration and make specific recommendations to assist public sector entities to improve performance. This can include an assessment of whether the audited entity executes its activities in accordance with the requirement to promote proper use of public money – that is the use of management of public money was efficient, effective, economical and ethical; and is in compliance with policy frameworks.

There has been two tabled performance audit reports since 31 January 2024 relevant to the Committee.

- Auditor-General Report No. 13 of 2023–24 [Efficiency of the Australian Passport Office | Australian National Audit Office \(ANAO\)](#)
- Auditor-General Report No. 17 of 2023–24 [Implementation of Parliamentary Committee and Auditor-General Recommendations - Department of Finance](#)

Financial statements audit reports relevant to the Committee


The ANAO's financial statements audits examine the financial accounting and reporting of Australian Government entities and provide independent assurance that financial statements have been prepared in accordance with the Government's financial reporting framework and Australian Accounting Standards. The ANAO's audit opinions are provided to Ministers and included in entity annual reports which are tabled in the Parliament.

The ANAO is due to table its interim report on key financial controls of major entities in June 2024. This report is the first of two reports each year and focuses on the results of the interim audits, including an assessment of entities' key internal controls, supporting the 2023–24 financial statements audits.

Appearances and briefings

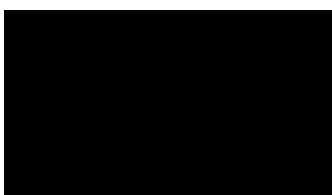
It is open to the Committee to invite the Auditor-General and representatives to appear before the Committee at estimate hearings or to attend private briefings to provide comment and insight into matters relevant to Auditor-General reports. The information about ANAO reports tabled since 31 January 2024 to date is intended to assist the Committee to prepare for May 2024–25 Budget Estimates hearing.

In order for the ANAO to provide witnesses with the relevant audit expertise and best assist the Committee with its enquiries, the ANAO would appreciate the Committee's advice on which audits may be the subject of examination during estimate hearings prior to the ANAO's appearance.

If you have any queries in relation to the audits, would like to arrange a briefing, or require any other assistance from the ANAO, please contact External Relations by email 

We are comfortable with circulating this correspondence to Committee members.

Yours sincerely



Carla Jago

A/g Deputy Auditor-General