

JOINT COMMITTEE OF PUBLIC ACCOUNTS AND AUDIT

REVIEW OF AUDITOR-GENERAL'S REPORT NO.23 (2014-15)

ANSWERS TO QUESTIONS ON NOTICE

Department/Agency: Australian National Audit Office

Audit: Audit Report No.23 2014-15

Title: Administration of the Early Years Quality Fund

Member: JPCAA members

Type of question: Additional question

Date set by the committee for the return of answer: 11 December 2015

Number of pages: 1

Question: If the ANAO identifies misconduct, fraud and/or corruption in a performance audit, what are the specific powers and responsibilities, and limits to those powers and responsibilities, of the Auditor-General?

Answer:

The *Auditor-General-General Act 1997* does not contain specific provisions relating to misconduct, fraud or corruption, however, section 36(2) of the Act provides authority for information obtained during the course of an audit or other function of the Auditor-General to be referred to the Commissioner of the Australian Federal Police if the Auditor-General considers it in the public interest to do so. Further, section 36(2A) of the Act provides for the disclosure of information to another person, under section 23A when such disclosure will assist in the conduct of an audit.