



Appendix A—Conduct of the Committee’s review

Selection of audit reports

The Auditor-General presented 38 reports in the First, Second & Third Quarters of 2001–2002. These were:

- No. 1 Financial Statement Audit
Control Structures as part of the audits of the Financial Statements of Major Commonwealth Entities for the Year Ended 30 June 2001
Various agencies
- No. 2 Performance Audit
Examination of Allegations Relating to Sales Tax Fraud
Australian Taxation Office
- No. 3 Performance Audit
Australian Taxation Office’s Administration of Taxation Rulings
Australian Taxation Office
- No. 4 Performance Audit
Commonwealth Estate Property Sales
Department of Finance and Administration
- No. 5 Performance Audit
Parliamentarians’ Entitlements 1999-2000
- No. 6 Performance Audit
Commonwealth Fisheries Management: Follow-up Audit
Australian Fisheries Management Authority

- No. 7 Audit Activity Report
Audit Activity Report: January to June 2001
Summary of Outcomes
- No. 8 Assurance and Control Assessment Audit
Disposal of Infrastructure, Plant and Equipment
- No. 9 Performance Audit
Learning for Skills and Knowledge – Customer Service Officers
Centrelink
- No. 10 Assurance and Control Assessment Audit
Management of Bank Accounts by Agencies
Department of Immigration and Multicultural Affairs
- No. 11 Performance Audit
Administration of the Federation Fund Programme
Various agencies
- No. 12 Financial Control and Administration Audit
Selection, Implementation and Management of Financial Management
Information Systems in Commonwealth Agencies
- No. 13 Performance Audit
Internet Security within Commonwealth Government Agencies
- No. 14 Performance Audit
Client Service Initiatives Follow-up Audit
Australian Trade Commission (Austrade)
- No. 15 Performance Audit
Agencies' Oversight of Works Australia Client Advances
- No. 16 Performance Audit
Defence Reform Program Management and Outcomes
Department of Defence
- No. 17 Performance Audit
Administration of Petroleum Excise Collections
Australian Taxation Office
- No. 18 Performance Audit
Performance Information in Portfolio Budget Statements

- No. 19 Assurance and Control Assessment Audit
Payroll Management
- No. 20 Performance Audit
Fraud Control Arrangements in the Department of Agriculture, Fisheries and Forestry-Australia (AFFA)
Department of Agriculture, Fisheries and Forestry-Australia
- No. 21 Performance Audit
Developing Policy Advice
Department of Education, Training and Youth Affairs, Department of Employment, Workplace Relations and Small Business, Department of Family and Community Services
- No. 22 Protective Security Audit
Personnel Security – Management of Security Clearances
- No. 23 Performance Audit
Broadcasting Planning and Licensing
The Australian Broadcasting Authority
- No. 24 Protective Security Audit
Status Reporting of Major Defence Acquisition Projects
Department of Defence
- No. 25 Assurance and Control Assessment Audit
Accounts Receivable
- No. 26 Performance Audit
Management of Fraud and Incorrect Payment in Centrelink
Centrelink
- No. 27 Assurance and Control Assessment Audit
Agency Management of Software Licensing
- No. 28 Information Support Services
An Analysis of the Chief Financial Officer Function in Commonwealth Organisations
Benchmark Study
- No. 29 Financial Statement Audit
Audits of the Financial Statements of Commonwealth Entities for the period ended 30 June 2001
- No. 30 Performance Audit
Test and Evaluation of Major Defence Equipment Acquisitions
Department of Defence
- No. 31 Audit Activity Audit
Audit Activity Report: July to December 2001: Summary of Outcomes
Australian National Audit Office

- ❑ No. 32 Performance Audit
Home and Community Care Follow-up Audit
Department of Health and Ageing
- ❑ No. 33 Assurance and Control Assessment Audit
Senate Order of 20 June 2001 (February 2002)
- ❑ No. 34 Assurance and Control Assessment Audit
Management of Travel – Use of Taxis
- ❑ No. 35 Performance Audit
ATO Progress in Addressing the Cash Economy
Australian Taxation Office
- ❑ No. 36 Information Support Services
Benchmarking Implementation and Production Costs of Financial Management Information Systems
- ❑ No. 37 Performance Audit
Purchase of Hospital Services from State Governments Follow-up Audit
Department of Veterans' Affairs
- ❑ No. 38 Performance Audit
Management of Australian Defence Force Deployments to East Timor
Department of Defence

The Joint Committee of Public Accounts and Audit discussed the above audit reports and considered whether the issues and findings in the reports warranted further examination at a public hearing. In making this assessment the Committee considered, in relation to each audit report:

- the significance of the program or issues canvassed in the audit report;
- the significance of the audit findings;
- the response of the audited agencies, as detailed in each audit report, and
- the extent of any public interest in the audit report.

Following this consideration, the Committee decided to take evidence at public hearings on the following audit reports:

- ❑ No. 3 Performance Audit
Australian Taxation Office's Administration of Taxation Rulings
Australian Taxation Office
- ❑ No. 4 Performance Audit
Commonwealth Estate Property Sales
Department of Finance and Administration

- No. 11 Performance Audit
Administration of the Federation Fund Programme

- No. 22 Protective Security Audit
Personnel Security – Management of Security Clearances.

The evidence

The Committee held public hearings in Canberra on 31 May 2002. The transcript of evidence taken at the hearings is reproduced at Appendix E.

