

Introduction

Background to the review

- 1.1 The Joint Committee on Public Accounts and Audit has a statutory duty to examine all reports of the Auditor-General presented to the Presiding Officers of the Australian Parliament, and report the results of its deliberations to both Houses of Parliament. In selecting audit reports for review, the Committee considers:
- The significance of the program or issues raised in the audit reports;
 - The significance of the audit findings;
 - The arguments advanced by the audited agencies; and
 - The public interest of the report.
- 1.2 Upon consideration of 34 audit reports presented to the Parliament by the Auditor-General during the fourth quarter of 2002-2003, the Committee selected three reports for further scrutiny at public hearings. The public hearings were held in Canberra on:
- Monday 18 August 2003 (ANAO Audit Report No. 42);
 - Monday 15 September 2003 (ANAO Audit Report No. 51);
 - Monday 13 October 2003 (ANAO Audit Report No. 55).

The Committee's Report

- 1.3 This report of the Committee's examination draws attention to the main issues raised at the respective public hearings. Where appropriate, the Committee has commented on unresolved or contentious issues and made recommendations.
- 1.4 The report is structured as follows:
- Chapter 2 - ANAO Audit Report No. 42 of 2002-2003 *Managing residential aged care accreditation* (Monday 18 August 2003);
 - Chapter 3 - ANAO Audit Report No. 51 of 2002-2003 *Defence housing relocation services* (Monday 15 September 2003);
 - Chapter 4 - ANAO Audit Report No. 55 of 2002-2003, *Goods and services tax fraud prevention and control* (Monday 13 October 2003);
 - Appendix A - conduct of the Committee's review;
 - Appendix B - list of submissions authorised;
 - Appendix C - list of exhibits received; and
 - Appendix D - list of witnesses who appeared at the public hearings.
- 1.5 A copy of this report is available on the Committee's website at <http://www.aph.gov.au/house/committee/jcpaa/reports.htm>.