



## **Appendix A — Conduct of the Committee's review**

### **Selection of audit reports**

The Auditor-General presented eighteen reports in the second and third quarters of 2000–2001. These were:

- No. 12 Performance Audit  
*Passenger Movement Charge—Follow-up Audit*  
Australian Customs Service
- No. 13 Performance Audit  
*Certified Agreements in the Australian Public Service*  
Across Agencies
- No. 14 Information Support Service  
*Benchmarking the Internal Audit Function*  
Across Agencies
- No. 15 Performance Audit  
*Agencies' Performance Monitoring of Commonwealth Government Business Enterprises*  
Across Agencies
- No. 16 Performance Audit  
*Australian Taxation Office Internal Fraud Control Arrangements*  
Australian Taxation Office

- No. 17 Performance Audit  
*Administration of the Waterfront Redundancy Scheme*  
Department of Transport and Regional Services, Maritime Industry  
Finance Company Ltd
- No. 18 Performance Audit  
*Reform of Service Delivery of Business Assistance Programs*  
Department of Industry Science and Resources
- No. 19 Financial Control and Administration Audit  
*Management of Public Sector Travel Arrangements—Follow-up audit*  
Across Agencies
- No. 20 Performance Audit  
*Second Tranche Sale of Telstra Shares*  
OASITO
- No. 21 Performance Audit  
*Management of the National Highways System Program*  
Department of Transport and Regional Services
- No. 22 Performance Audit  
*Fraud Control in Defence*  
Department of Defence
- No. 23 Financial Statement Audit  
*Audits of the Financial Statements of Commonwealth Entities for  
the Period Ended 30 June 2000*  
Across Agencies
- No. 24 Performance Audit  
*Family Relationships Services Program*  
Department of Family and Community Services
- No. 25 Information Support Service  
*Benchmarking the Finance Function*  
Across Agencies

- No. 26 Performance Audit  
*Defence Estate Facilities Operations*  
Department of Defence
- No. 27 Performance Audit  
*Program Administration in Training and Youth Division—  
Business Process Reengineering*  
Department of Education Training and Youth Affairs
- No. 28 Audit Activity Report  
*July to December 2000—Summary of Outcomes 2000/2001*  
Across Agencies
- No. 29 Performance Audit  
*Review of Veterans' Appeals Against Disability Compensation Entitlement  
Decisions*  
Department of Veterans' Affairs
- No. 30 Performance Audit  
*Management of the Work for the Dole Program*  
Department of Employment, Workplace relations and Small Business

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:

- 
- Audit Report No. 16 Performance Audit  
*Australian Taxation Office Internal Fraud Control Arrangements;*
  - Audit Report No. 22 Performance Audit  
*Fraud Control in Defence; and*
  - Audit Report No. 26 Performance Audit  
*Defence Estate Facilities Operations.*

### **The evidence**

The Committee held public hearings in Canberra on 2 May 2001. The transcript of evidence taken at the hearings is reproduced at Appendix C.