

JOINT COMMITTEE OF PUBLIC ACCOUNTS AND AUDIT
REPORT 385 REVIEW OF AUDITOR-GENERAL'S REPORTS 2000-2001 SECOND
AND THIRD QUARTERS

Recommendation 1 (report paragraph 2.26)

The Committee recommends that the ANAO, in its preparation of a better practice guide on fraud control, develop subcategories of fraud for the purpose of fraud reporting, and discuss this issue with the JCPAA prior to finalisation of the better practice guide.

ANAO Response:

Agreed. The ANAO has included the following text in recent fraud related audit reports:

'In its Report No. 385, the Joint Committee of Public Accounts and Audit (JCPAA) highlighted the benefits of agencies developing sub-categories of fraud to provide a better understanding of the nature and significance of various types of fraudulent activity. For instance, inappropriate use of information, travel fraud, and identity fraud. This issue will be more fully considered by the ANAO when it develops its Better Practice Guide on Fraud Control in 2002-03 at the completion of the ANAO's series of fraud audits. The JCPAA requested the ANAO develop sub-categories of fraud for the purposes of fraud reporting, when preparing the Better Practice Guide on Fraud Control'.

This issue will be discussed with the Committee Secretariat during the preparation of the Better Practice Guide by the ANAO.