

## Introduction

- 1.1 One of the statutory duties of the Joint Committee of Public Accounts and Audit (hereafter referred to as the Committee) is to examine all reports of the Auditor-General in terms of the significance of the program or issues raised; the significance of the findings; the arguments advanced by the audited agencies; and the nature of public interest in the report. The Committee is then required to report the results of its deliberations to both Houses of Parliament as it sees fit.
- 1.2 Upon consideration of some 26 audit reports presented to the Parliament by the Auditor-General during the second half of 1998–99, the JCPAA selected four reports for further scrutiny at a public hearing conducted in Canberra on 13 August 1999.
- 1.3 The reports selected were:
  - *Audit Report No. 25, 1998–99, DAS Business Unit Sales—DASFLEET Sale;*
  - *Audit Report No. 29, 1998–99, Provision of Migrant Settlement Services by DIMA;*
  - *Audit Report No. 34, 1998–99, Fringe Benefits Tax; and*
  - *Audit Report No. 42, 1998–99, The Establishment and Operation of Green Corps.*
- 1.4 This report only reviews Audit Reports 29, 34 and 42. The Committee will review Audit Report No. 25 separately.

## Structure of the Report

- 1.5 This report draws attention to the main issues raised in the submissions and at the public hearing. Where appropriate, the Committee has commented on unresolved or contentious issues.
- 1.6 Chapter 2 of the report discusses the evidence taken in relation to *Audit Report No. 29, 1998–99*, on the efficiency and effectiveness of the administration of migrant settlement services by the Department of Immigration and Multicultural Affairs.
- 1.7 Chapter 3 of the report addresses issues raised in relation to *Audit Report No. 34, 1998–99*, on the administration of fringe benefits tax.
- 1.8 Chapter 4 of the report discusses the evidence pertaining to *Audit Report No. 42, 1998–99*, which examined the effectiveness and efficiency of the administration of the Green Corps program.
- 1.9 In addition, the report provides an outline of the conduct of the Committee’s review (Appendix A) and a list of written submissions (Appendix B) and exhibits (Appendix C). The report should be read in conjunction with the transcript of evidence collected at the public hearing (Appendix D).