

## Introduction

### Background to the review

- 1.1 The Joint Committee of Public Accounts and Audit (JCPAA) has a statutory duty to examine all reports of the Auditor-General that are 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 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 54 audit reports presented to the Parliament by the Auditor-General between August 2007 and August 2008, the Committee selected six reports for further scrutiny at public hearings.
- 1.3 The audit reports reviewed by the JCPAA are listed below:
- Audit Report No. 10 2007-08, *Whole of Government Indigenous Service Delivery*;
  - Audit Report No. 21 2007-08, *Regional Delivery Model for the National Heritage Trust and the National Action Plan for Salinity and Water Quality*;
  - Audit Report No. 32 2007-08, *Preparation of the Tax Expenditures Statement*;
  - Audit Report No. 42 2007-08, *Management of Customer Debt – Follow Up Audit*; and
  - Audit Report No. 46 2007-08, *Regulation of Commercial Broadcasting*.
- 1.4 The Public hearings for the respective reports were held on:

- Wednesday 18 June 2008 (ANAO Report No. 21);
  - Wednesday 25 June 2008 (ANAO Report No. 10);
  - Wednesday 17 September 2008 (ANAO Report No. 32);
  - Wednesday 24 September 2008 (ANAO Report No. 46); and
  - Wednesday 12 November 2008 (ANAO Report No. 42).
- 1.5 A list of witnesses attending all public hearings is available at Appendix C.

## **The Committee's report**

- 1.6 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 has made recommendations.
- 1.7 The Committee's report is structured as follows:
- Chapter 2 – Audit Report No. 10 2007-08, *Whole of Government Indigenous Service Delivery*;
  - Chapter 3 – Audit Report No. 21 2007-08, *Regional Delivery Model for the National Heritage Trust and the National Action Plan for Salinity and Water Quality*;
  - Chapter 4 – Audit Report No. 32 2007-08, *Preparation of the Tax Expenditures Statement*;
  - Chapter 5 – Audit Report No. 42 2007-08, *Management of Customer Debt – Follow Up Audit*; and
  - Chapter 6 – Audit Report No. 46 2007-08, *Regulation of Commercial Broadcasting*.
- 1.8 The following appendices provide further information:
- Appendix A – Conduct of the Committee's review
  - Appendix B – List of submissions authorised
  - Appendix C – List of witnesses who appeared at the public hearings
- 1.9 A copy of this report is available on the Committee's website at <http://www.aph.gov.au/house/committee/jcpaa/reports.htm>

