

Introduction

- 1.1 One of the statutory duties of the Joint Committee on Public Accounts and Audit (JCPAA) 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 the sixteen audit reports presented to the Parliament by the Auditor-General during the fourth quarter of 1999–2000, the JCPAA selected three reports for further scrutiny at a public hearing. The public hearings were conducted in Canberra on Friday, 3 November 2000.
- 1.3 The reports selected were:
 - ***Audit Report No. 40, Tactical Fighter Operations***, Department of Defence;
 - ***Audit Report No. 42, Magnetic Resonance Imaging Services—effectiveness and probity of the policy development processes and implementations***, Department of Health and Aged Care, and the Health Insurance Commission; and
 - ***Audit Report No. 46, High Wealth Individuals Taskforce***, Australian Taxation Office.

Structure of the Report

- 1.4 This report draws attention to the main issues raised at the public hearing. Where appropriate, the Committee has commented on unresolved or contentious issues.
- 1.5 Chapter 2 of the report discusses the evidence taken relating to Audit Report No. 40, 1999-2000, *Tactical Fighter Operations*, on the management of the F/A-18 tactical fighter force operational capacity as part of Australia's defence strategy.
- 1.6 Chapter 3 of the report addresses issues raised in relation to Audit Report No. 42, 1999-2000, *Magnetic Resonance Imaging Services—effectiveness and probity of the policy development processes and implementations*, on the inclusion and registration of magnetic resonance imaging services for medical benefits schedule rebates.
- 1.7 Chapter 4 of the report discusses the evidence taken relating to Audit Report No. 46, 1999-2000, *High Wealth Individuals Taskforce*, on the effectiveness with which the High Wealth Individuals Taskforce in the Australian Taxation Office manages tax collection from this group.
- 1.8 In addition, the report provides an outline of the conduct of the Committee's review (Appendix A). The report should be read in conjunction with the transcript of evidence collected at the public hearing (Appendix D).

Report

- 1.9 A copy of this report is available on the JCPAA website at <http://www.aph.gov.au/house/committee/jpaa/reports.htm>