

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 doing this, the JCPAA considers the significance of the program or issues raised in the audit reports; the significance of the findings; the arguments advanced by the audited agencies; and the public interest of the report. The Committee then reports the results of its deliberations to both Houses of Parliament.
- 1.2 Upon consideration of the thirty-eight audit reports presented to the Parliament by the Auditor-General during the first, second and third quarters of 2001–2002, the JCPAA selected four reports for further scrutiny at public hearings. The public hearings were conducted in Canberra on Friday, 31 May 2002.
- 1.3 The reports selected were:
 - Audit Report No. 3, 2001-2002, *The Australian Taxation Office's Administration of Taxation Rulings*; **(Chapter 2)**
 - Audit Report No. 4, 2001-2002, *Commonwealth Estate Property Sales*, Department of Finance and Administration; **(Chapter 3)**
 - Audit Report No. 11, 2001-2002, *Administration of the Federation Fund Program*, various agencies; **(Chapter 4)** and
 - Audit Report No.22, 2001-2002, *Personnel Security—Management of Security Clearances*, various agencies. **(Chapter 5)**

The Report

- 1.4 This report of the JCPAA's examination draws attention to the main issues raised at the public hearings. Where appropriate, the Committee has commented on unresolved or contentious issues and made recommendations.
- 1.5 A copy of this report is available on the JCPAA website at <http://www.aph.gov.au/house/committee/jpaa/reports.htm>