Audit Report No. 46 2007-2008

Regulation of Commercial Broadcasting

Background

- 6.1 The Australian Communications and Media Authority (ACMA) was established as a statutory authority on 1 July 2006 following the merger of the Australian Broadcasting Authority and the Australian Communications Authority. Upon its establishment, ACMA assumed the responsibilities of the Australian Broadcasting Authority for broadcasting regulation including complaint handling and compliance with industry Codes of Practice, and the collection of fees for broadcasting licences.
- 6.2 The Australian Communications and Media Authority Act 2005 outlines ACMA's regulatory functions, giving ACMA the power to regulate broadcasting, telecommunications, radio communications and online content. As a statutory authority, responsibility for decisions on regulatory functions lies with ACMA. The Financial Management and Accountability Act 1997 places responsibility for governance and management in the hands of the ACMA Chair in his capacity as Chief Executive Officer.

Co-regulatory approach

- 6.3 The *Broadcasting Act* 1942 permitted complaints about broadcasting to be made directly to the regulator. The *Broadcasting Services Act* 1992 adopted a co-regulatory model, requiring complaints to be handled by the broadcasting licensees in the first instance. The purpose of this approach was to promote a streamlined and cost-efficient complaints handling system. Further, a provision exists to allow for a complaint to be escalated to ACMA for review.
- 6.4 The process for establishing the co-regulatory approach involves broadcasters developing their own Code of Practice, which is subject to approval from ACMA, with broadcasters responding to complaints about breaches of the Code. ACMA may investigate Code complaints that are not resolved to the satisfaction of the complainant, or are not responded to by the broadcaster. Further, ACMA may also investigate complaints within its jurisdiction that are not covered by a Code, such as media ownership and licence conditions.
- Adoption of the co-regulatory approach has reduced the amount of complaints being handled by the regulator. During 2005-06 and 2006-07, 2,575 complaints were received by broadcasters, with only 165 being investigated by ACMA.¹
- In operating as the regulator, ACMA works with the assumption that a lack of complaints or alleged breaches indicates that broadcasters are complying with requirements. Reliance on complaints is ACMA's sole tool for identifying breaches in compliance with legislation and Codes of Practice.
- 6.7 ACMA believes the current system of Codes of Practice being developed by industry and approved by ACMA allows the industry and the regulator to adapt easily to changing technology, and brings the industry closer to the views of its consumers.
- 6.8 Further, the *Broadcasting Services Act* 1992 requires broadcasters to produce annual reports and report on ownership and control changes. Additionally, broadcasters must provide programming information to ACMA to allow it to check for compliance with content quotas.
- 6.9 Examining the regulation of commercial broadcasting in other jurisdictions, ACMA's approach differs to those in the United Kingdom, New Zealand and the United States of America, with all complaints going directly to the regulator. The Canadian system

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Australian National Audit Office (ANAO) Audit Report No. 46 of 2007-08 Regulation of Commercial Broadcasting, p. 38.

- consists of an independent non-government organisation that considers complaints.
- 6.10 One of the implications of the co-regulatory approach is that ACMA is more reliant on its systems, including those it establishes with broadcasters. The audit report and this follow-up focus on the effectiveness of those systems.

Challenges facing ACMA

6.11 ACMA has faced considerable administrative and budgetary challenges since its inception. Firstly, it had to manage the amalgamation of its predecessor agencies. Further, the Government has required it to expand to administer programs such as the Do Not Call Register with no increases in funding.²

The Audit

Audit objectives

- 6.12 The audit objective was to examine if ACMA is, in respect of commercial broadcasting services, effectively discharging its regulatory responsibilities under the Broadcasting Services Act (BSA). The audit examined ACMA's:
 - monitoring of commercial broadcasters' compliance with the BSA;
 - addressing non-compliance with, and enforcement of, the BSA;
 - collection of broadcast licence fees; and
 - monitoring and reporting of its regulatory performance in respect of commercial broadcasting.

² Australian Communications and Media Authority (ACMA), 2008, Submission to the Joint Committee of Public Accounts and Audit, Inquiry into the Effectiveness of the Ongoing Efficiency Dividend on Smaller Public Sector Agencies, p. 2.

Audit conclusion

6.13 The audit report made the following conclusion:

For the co-regulatory approach to operate effectively, the ANAO considers more attention needs to be given to the following areas:

- the considerable level of stakeholder dissatisfaction with the broadcasting complaints process reported in ACMA's Reality Television Review³;
- the high number of complaints handling breaches identified by ACMA (and prima facie breaches identified by the ANAO that were not fully investigated);
- monitoring whether broadcasters are publicising the Codes and their complaints procedures; and
- verifying the accuracy of the complaints data broadcasters report, on a risk assessment basis.

While ACMA has adequately addressed the majority of complaints it has received, the timeliness of its response to these complaints has deteriorated in the last couple of years. The time taken to complete commercial broadcasting investigations has also increased, with each taking, on average, 21 weeks in 2006–07. There is also the potential for investigations to take even longer, given ACMA's increased investigations workload in the first half of 2007–08. ACMA advised that it will continue to prioritise its investigations based on the risks they present and resourcing capability.

The ANAO has identified a number of areas where ACMA's management of its investigations could be improved. These include investigating all prima facie complaints handling breaches by broadcasters or recording the decision not to investigate, documenting consideration of past decisions and precedents, offering complainants the opportunity to comment (in terms of procedural fairness), and advising complainants the results of the investigations. Improving the quality and accuracy of the data in its complaints and investigations management system would increase its effectiveness as a management tool. ACMA has recently advised the ANAO that it is implementing a number of initiatives to improve its complaints and investigations processes. This includes producing an operations manual as

ACMA 2007, Reality Television Review: Final Report, p. 87.

business rules and procedures have not been documented to date.

ACMA has not taken (and does not propose to take) enforcement action to address identified non-compliance with the change notifications under the old media ownership and control rules. In relation to the new rules introduced in February 2007, ACMA initially took an educative approach and, more recently, has issued formal warning notices for non-compliance with these rules. Broadcasters are generally not required to confirm that they have implemented compliance and enforcement actions arising from breaches found in broadcasting investigations and non-compliance with media ownership and control rules. Also, unless it is a requirement of the enforcement action, ACMA does not follow-up with broadcasters to ensure these actions have been implemented as intended. However, some recent enforceable undertakings have required broadcasters to report regularly to ACMA on their progress towards compliance. The ANAO suggests that, where relevant, ACMA apply this approach more broadly to its broadcasting compliance and enforcement actions to reduce the risk of non-compliance recurring.

Most programming data reported by broadcasters to demonstrate their compliance with broadcasting content quotas and the anti-siphoning provisions, is not independently verified by ACMA. It considers that the potential costs of independent verification outweigh the assurance benefits. While appreciating that there is a balance to be struck, a risk based approach to monitoring would normally be applied in such circumstances to provide some assurance that broadcasters are meeting their regulatory requirements. This may involve ACMA gaining an appreciation of broadcasters' compliance processes and evaluating other industry intelligence.

ACMA has acknowledged that its governance arrangements in the 18 months following its establishment were not as effective as they could have been, particularly in terms of a coordinated framework. For this reason, ACMA has reviewed and is currently implementing revised corporate governance, performance management and risk management frameworks. The ongoing management of regulatory and operational risks needs to be incorporated into ACMA's risk management strategies. This will position ACMA to respond to changing

risks and, where necessary, adjust compliance strategies, priorities and activities. In addition, expanded performance reporting would improve ACMA's management of, and accountability for, the regulation of commercial broadcasting.

ANAO recommendations

6.14 The ANAO made the following recommendations:

Table 1.1 ANAO recommendations, Audit Report no. 46, 2007-2008

Table 1.1	ANAO recommendations, Addit Report no. 46, 2007-2008
1.	To improve the quality and transparency of investigations, the ANAO recommends that ACMA:
	(a) investigate all prima facie breaches of the complaints handling provisions of the commercial television and radio Codes of Practice;(b) improve the quality of the investigations data recorded in AIMS to
	increase its effectiveness as a management tool; and
	(c) regularly analyse the investigations information in AIMS to identify any patterns or trends in non-compliance and to reduce the time taken to complete investigations.
	ACMA response: Agreed.
2.	To improve the effectiveness of the co-regulatory approach to broadcasting services, the ANAO recommends that ACMA review the complaints handling processes of broadcasters or networks where it identifies, through complaints and regular analysis of investigations data, a pattern of complaints handling breaches.
	ACMA response: Agreed.
4.	To more effectively monitor compliance with the Commercial Radio Code of Practice 4: Australian Music by commercial radio broadcasters, the ANAO recommends that ACMA:
	 identifies and addresses any impediments to producing the annual reports so that they can be published within six months of the end of the financial year;
	 (b) examines the reports for completeness and significant Code non- compliance and investigates as appropriate; and
	(c) includes a summarised report on compliance with the Code in its annual reports.
	ACMA Response: Agreed.
	To improve compliance with the requirement to notify ACMA of change of control events under Part 5 of the <i>Broadcasting Service Act 1992</i> , the ANAO recommends that ACMA:
	 (a) finalise and implement a standard operating procedure for handling late or incomplete notifications; and
	 (b) develop standard timeframes for imposing compliance and enforcement action, based on the seriousness of the breaches, and monitor performance against the timeframes.
	ACMA response: Agreed.
5.	To further improve its performance management and reporting, the ANAO recommends that ACMA's future annual reports include regulatory performance reports for each area of regulatory responsibility using the key performance indicators in its Portfolio Budget Statements and business plans. ACMA response: Agreed.

The Committee's review

- 6.15 The Committee held a public hearing on Wednesday 24 September 2008, with the following witnesses:
 - Australian National Audit Office (ANAO); and
 - Australian Communications and Media Authority (ACMA).
- 6.16 The Committee took evidence on the following issues:
 - the Complaints process;
 - ⇒ complaint types;
 - ⇒ follow up on complaints; and
 - ⇒ delays in the complaint handling process.
 - internal ACMA resources for complaint handling;
 - performance measurement and performance;
 - broadcaster compliance with licence conditions;
 - Australian music content on commercial radio; and
 - measuring community standards.

The complaints process

Complaint types

- 6.17 The Committee noted that, due to the co-regulatory approach, many complaints were handled directly by the broadcaster and were never seen by ACMA. It asked about the ways ACMA found out about the general nature of complaints received by broadcasters.
- 6.18 ACMA informed the Committee that broadcasters submitted summary reports of complaints on a monthly basis, and that many of the complaints received by ACMA were not related to Codes of Practice.⁴
- 6.19 The Committee asked how ACMA responded to complaints received directly from the public, and how many complaints were not investigated and had been deemed to be frivolous or vexatious by ACMA.
- ACMA replied that they endeavoured to refer the complainant to the appropriate body for non-Code complaints outside of ACMA's jurisdiction. Looking at the issue of Code complaints, ACMA replied

⁴ Ms O'Loughlin, ACMA. Committee Hansard, Joint Committee of Public Accounts and Audit, Review of Auditor-General's reports Nos 27 (2007-08) to 2 (2008-09), p. 6.

- that they referred complainants to the broadcaster if they had not already at first contacted the broadcaster with their complaint.⁵
- 6.21 Regarding the issue of complaints that were not investigated, ACMA advised the Committee that in 2007-08, ACMA had received 435 complaints, 99 of which (23%) were investigated, and 339 (77%) were not investigated. ACMA indicated the reasons for not investigating included complainants not following the required process, raising issues that were out of jurisdiction, or making an enquiry, rather than a complaint, and that complainants were redirected to the appropriate body where required. Additionally, ACMA reported that since 2005, no complaint had been declined as a result of being deemed to be frivolous or vexatious.⁶

Follow up on complaints

- 6.22 The Committee discussed the follow up of complaints received directly by ACMA that were redirected to the relevant authority. It asked about steps taken to ascertain whether or not the complainant was satisfied with the response received by the appropriate body they had been referred to.
- 6.23 ACMA indicated that they usually asked complainants to contact ACMA and advise if they were satisfied with the response they had received from the body they had been referred to.⁷
- 6.24 The Committee asked the ANAO whether they had found evidence of follow up processes in place to manage complaints of this type.
- 6.25 The ANAO replied that the databases used by ACMA contained a call log and comment fields, but that data in the database was not of sufficient quality to allow the ANAO to ascertain the productivity of ACMA in addressing the issue.⁸
- 6.26 In response, ACMA indicated that they were working to improve their database to automate systems for flagging reminders to follow up with complainants.⁹

Ms O'Loughlin, ACMA. Committee Hansard, Joint Committee of Public Accounts and Audit, Review of Auditor-General's reports Nos 27 (2007-08) to 2 (2008-09), p. 9.

Ms O'Loughlin, ACMA. Committee Hansard, Joint Committee of Public Accounts and Audit, Review of Auditor-General's reports Nos 27 (2007-08) to 2 (2008-09), p. 6.

⁶ ACMA. Answers to JCPAA Questions on Notice, p. 1.

⁸ Mr Caine, ANAO. Committee Hansard, Joint Committee of Public Accounts and Audit, Review of Auditor-General's reports Nos 27 (2007-08) to 2 (2008-09), p. 10.

⁹ Ms O'Loughlin, ACMA. Committee Hansard, Joint Committee of Public Accounts and Audit, Review of Auditor-General's reports Nos 27 (2007-08) to 2 (2008-09), p. 10.

6.27 The Committee finds ACMA's mechanisms for following up with complainants to be inadequate and conducted in an *ad hoc* manner rather than systematically. It is of the belief that the issue must be addressed in the development of both the complaint handling manual and the review of the use of the ACMA Information Management System database, and recommends:

Recommendation 13

That Australian Communications and Media Authority:

- develop a formal mechanism for following up with complainants to determine their level of satisfaction with the response received from the body they were directed to;
- include information on following up with complainants in its new complaints handling manual; and
- liaise with the Commonwealth Ombudsman to benchmark its complaint handling systems.

Delays in the complaint handling process

- 6.28 The Committee expressed its concern that the average time taken to handle an investigated complaint was 18 weeks. It asked for the reasons for such a delay in complaint handling.
- 6.29 ACMA responded:

...we receive a complaint, we check whether or not it has been to the complainant first and whether or not it is a valid code complaint. If we believe it is, we then ask the broadcaster to actually provide us with the tapes or some recording. Often at that point in time the broadcaster will take the opportunity to provide some material to us in terms of information and evidence that they would like us to consider. There is a period of time in waiting for that to be produced by the broadcaster and for that to come to us. We do find that sometimes we need to go back to the complainant as well, to clarify that we understand their complaint well. So there is a period of time which is probably ...around making sure that we have got all the information that we need to investigate the matter before us including the broadcast itself.¹⁰

¹⁰ Ms O'Loughlin, ACMA. Committee Hansard, Joint Committee of Public Accounts and Audit, Review of Auditor-General's reports Nos 27 (2007-08) to 2 (2008-09), p. 13.

- 6.30 The Committee asked what steps ACMA took in attempting to impose swifter response times on the broadcaster, with ACMA replying that there were no hard and fast rules, and that they attempted to get responses from broadcasters as soon as possible.¹¹
- 6.31 The Committee noted the difficulties faced by a complainant in having their complaint addressed, from needing to make sure their complaint was able to be handled by ACMA, to waiting for information to be sent from the broadcaster to ACMA for review.
- 6.32 ACMA replied that they also had a responsibility under administrative law to provide natural justice to broadcasters, and that procedural fairness to broadcasters required ACMA to give broadcasters time to examine and comment on the preliminary draft report on the complaint, and the opportunity to comment on the final report before publication.¹²
- 6.33 The Committee understands the need to balance procedural fairness and natural justice with the right of a complainant to receive a timely response to their complaint. However, it is also important to also allow complainants the opportunity to clarify issues in the preliminary draft report. The Committee does not see why the procedural step of viewing the preliminary draft report is only available to the broadcaster.
- 6.34 Further, The Committee is of the belief that ACMA could do more to elicit a quicker response from broadcasters to enable a faster resolution of complaints and to reduce the average investigation time down from the current figure of 18 weeks. The Committee recommends:

11 Ms O'Loughlin, ACMA. Committee Hansard, Joint Committee of Public Accounts and Audit, Review of Auditor-General's reports Nos 27 (2007-08) to 2 (2008-09), p. 13.

¹² Ms O'Loughlin, ACMA. Committee Hansard, Joint Committee of Public Accounts and Audit, Review of Auditor-General's reports Nos 27 (2007-08) to 2 (2008-09), pp. 13-14.

Recommendation 14

That Australian Communications and Media Authority:

- impose a mandatory maximum response time of four weeks by broadcasters to complaints handled through the Australian Communications and Media Authority from the time the Australian Communications and Media Authority informs the broadcaster of the complaint;
- provide complainants with a copy of the preliminary draft report for review; and
- give broadcasters and complainants a mandatory maximum response time of two weeks to review and respond to the Australian Communications and Media Authority's preliminary draft report unless there are exceptional circumstances.
- 6.35 Reducing the time taken to resolve complaints requires an incentive to ensure compliance in addition to a shorter timeframe. Disclosure of broadcaster compliance with reporting regulations would be a useful starting point in giving broadcasters an incentive to ensure compliance.

Recommendation 15

That broadcaster compliance with the requirements in Recommendation 14 be published in the Australian Communication and Media Authority's Annual Report.

Internal ACMA resources for complaint handling

- 6.36 The Committee noted ACMA's complaint recording and handling resources were seriously unprepared and underutilised. For example, the ANAO found that there was no consolidated manual for complaints handling and the ACMA Information Management System (AIMS) was not being used properly to record data.
- 6.37 The Committee asked ACMA about progress made in developing a consolidated complaints handling manual. ACMA advised that the manual was being developed as a whole of agency project, and that they were looking at a manual specific to broadcasting, but also one that covered all other regulatory arrangements more broadly. It advised that it was looking to have a consolidated first draft ready by

- the end of the year, ¹³ with a completed and operational manual available by March 2009. ¹⁴
- 6.38 The Committee also examined the problems the ANAO found with the use of the AIMS database. While the ANAO found the database to have the potential to be useful in recording and managing complaints, it was not being used correctly. The Committee asked what steps had been taken by ACMA to ensure staff were familiar with the database and that the database was now used effectively.
- 6.39 ACMA replied that the findings of the ANAO report were being considered on a division wide basis and that a business analyst had also been engaged to identify further ways to improve complaint handling, and that the measure of progress would be improvements in the investigation process over time.¹⁵
- 6.40 The Committee is disappointed in the fact that there was not a consolidated complaints handling manual available to assist staff and that the AIMS database is not being used effectively by ACMA to record and respond to complaints. The manual and database are two of the cornerstones of complaint handling, and it is of vital importance that ACMA puts these resources at the disposal of staff as soon as possible.
- Additionally, a database needs to contain adequate data to be useful. The ANAO indicated that data was inadequately recorded in many cases and that this had a serious impact on the ability of ACMA to manage complaints and produce reports on complaint handling. Accordingly, the Committee recommends:

13 Ms O'Loughlin, ACMA. Committee Hansard, Joint Committee of Public Accounts and Audit, Review of Auditor-General's reports Nos 27 (2007-08) to 2 (2008-09), p. 8.

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¹⁴ Ms O'Loughlin, ACMA. Committee Hansard, Joint Committee of Public Accounts and Audit, Review of Auditor-General's reports Nos 27 (2007-08) to 2 (2008-09), p. 9.

¹⁵ Ms O'Loughlin, ACMA. Committee Hansard, Joint Committee of Public Accounts and Audit, Review of Auditor-General's reports Nos 27 (2007-08) to 2 (2008-09), p. 10.

Recommendation 16

That the Australian Communications and Media Authority conduct a formal training program for all complaint handling staff in recording and responding to complaints using the Australian Communications and Media Authority Information Management System database and that the Australian Communications and Media Authority look at ways of improving the capture of data in the database.

Performance measurement and reporting

- 6.42 The Committee discussed the issue of performance measurement and reporting, and asked how ACMA measured its progress. ACMA replied that key performance indicators had been set for broadcasting investigations, and that the annual report would contain reporting against those key performance indicators. ¹⁶
- 6.43 The Committee noted the ANAO finding that performance was being measured against divisional business plans, rather than the performance indicators outlined in the Portfolio Budget Statements, and asked what steps had been taken to ensure ACMA reported against the Portfolio Budget Statements in the future.
- 6.44 ACMA indicated that they had developed a strategic planning framework and that the current Portfolio Budget Statements had been aligned with that framework, and that reporting against Portfolio Budget Statements would occur in next year's annual report.¹⁷
- 6.45 The Committee is encouraged to hear that ACMA will be reporting in the appropriate manner in its 2008-09 Annual Report.

Broadcaster compliance with licence conditions

- 6.46 In its opening statement, ACMA indicated that it was interested in promoting and developing a compliance culture by using its formal powers, but also working with broadcasters, clearly framing findings, and publicising decisions for broader consideration by industry.¹⁸
- 6.47 ACMA advised that they sought to use negotiation and liaison with broadcasters in the first instance to develop a compliance culture and

¹⁶ Ms O'Loughlin, ACMA. Committee Hansard, Joint Committee of Public Accounts and Audit, Review of Auditor-General's reports Nos 27 (2007-08) to 2 (2008-09), p. 12.

¹⁷ Ms Carlos, ACMA. Committee Hansard, Joint Committee of Public Accounts and Audit, Review of Auditor-General's reports Nos 27 (2007-08) to 2 (2008-09), p. 12.

¹⁸ Mr Cheah, ACMA. Committee Hansard, Joint Committee of Public Accounts and Audit, Review of Auditor-General's reports Nos 27 (2007-08) to 2 (2008-09), p. 3.

- encourage a change in behaviour, and that this took a period of time to develop. 19
- 6.48 The Committee asked how an informal liaison process could be transparent, with ACMA replying that transparency was achieved through the use of media releases to report on the actions taken by broadcasters to resolve the issue of a breach of the Code, and that this information informed the public as well as other broadcasters about compliance issues.²⁰
- 6.49 The Committee asked whether ACMA had launched any own motion investigations into a broadcaster, with ACMA replying that they had initiated 12 (three commercial television and nine commercial radio) own motion investigations since 2005.²¹

Australian music content on commercial radio

- 6.50 The Committee noted the ANAO recommendation regarding the Australian Music Code of Practice, asking what steps ACMA had taken to improve monitoring of broadcaster compliance.
- 6.51 ACMA replied that the issue was still being discussed with the Commercial Radio Association as the current Code was under review, and that ACMA had not yet decided how it would monitor and assess compliance with Australian content regulations. It noted the significant costs in auditing local content, and the possible effects this could have on complaint handling, resulting in decline in the capacity of ACMA to investigate complaints.²²

Measuring community standards

- 6.52 The Committee asked whether ACMA believed they had the balance right between representing the interests of the public and representing the interests of industry.
- 6.53 ACMA responded:

...we do not set the legislative framework, so in terms of the balance, that gets done by the Parliament and by the Government. In terms of the way we exercise our own functions within that, needless to say we would say that we

ACMA. Answers to JCPAA Questions on Notice, p. 1.

Ms O'Loughlin, ACMA. Committee Hansard, Joint Committee of Public Accounts and Audit, Review of Auditor-General's reports Nos 27 (2007-08) to 2 (2008-09), p. 7.

¹⁹ Ms O'Loughlin, ACMA. Committee Hansard, Joint Committee of Public Accounts and Audit, Review of Auditor-General's reports Nos 27 (2007-08) to 2 (2008-09), p. 15.

²⁰ Ms O'Loughlin, ACMA. Committee Hansard, Joint Committee of Public Accounts and Audit, Review of Auditor-General's reports Nos 27 (2007-08) to 2 (2008-09), p. 15.

think that, broadly speaking, we do have that right. We certainly conduct a very evidence based approach to the way we think about the issues of community standards. We conduct research into what those community standards might be in terms of then considering Codes.²³

6.54 When asked further about how ACMA ascertained community standards, ACMA provided further detail, indicating when Codes were developed or revised, ACMA would identify issues of concern raised through complaints and media reporting to identify areas research may need to be conducted to decide whether Codes still met community standards.²⁴

Conclusion

- 6.55 The Committee notes the administrative and budgetary difficulties that ACMA has faced since its inception and understands the considerable costs it may face in ensuring compliance with legislation regarding content.
- 6.56 However, the Committee is concerned that ACMA has lacked some of the more fundamental organisational tools for several years including a clear approach to complaint handling, a database to allow for the recording and management of complaints, and the ability to report against its Portfolio Budget Statements.
- 6.57 Adopting a co-regulatory approach reduces some of the cost burdens on the regulator, but also requires the regulator to be vigilant and to be seen to be vigilant in ensuring broadcasters are meeting their obligations.
- 6.58 It is of utmost importance that ACMA addresses the fundamental problems identified in the ANAO audit report and further explored by the Committee. Fully and rapidly implementing the recommendations of both the ANAO and the Committee would enable ACMA to better perform its regulatory role as well as to effectively respond to the public and report to the Parliament.

²³ Mr Cheah, ACMA. Committee Hansard, Joint Committee of Public Accounts and Audit, Review of Auditor-General's reports Nos 27 (2007-08) to 2 (2008-09), p. 4.

²⁴ Ms O'Loughlin, ACMA. Committee Hansard, Joint Committee of Public Accounts and Audit, Review of Auditor-General's reports Nos 27 (2007-08) to 2 (2008-09), p. 16.