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Appendix C - State and Territory Auditors-General

Performance audit reporting

1.1 Most states undertake audit reporting. Only a few conduct full performance audits. For example, the Auditor-General in Queensland is not empowered to do performance audits.[1]

1.2 States have their own legislation, which may or may not allow for performance audits by the relevant State Auditor-General:

- Australian Capital Territory – *Auditor-General's Act 1996* (financial and performance audits) www.audit.act.gov.au
- New South Wales – *Public Finance and Audit Act 1983* – (financial and performance audits) www.audit.nsw.gov.au
- Northern Territory – *Audit Act 2002* (financial and performance audits) www.nt.gov.au
- Queensland – *Financial Administration and Audit 1995* (audits of performance management systems[2]) www.qao.qld.gov.au

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[1] Private briefing.

[2] Queensland Audit Office, private memo, 10 May 07: Auditor-General of Queensland does not undertake performance audits, but audits of performance management systems. There is however a close but subtle difference… In summary, the Queensland Auditor-General can provide an opinion on whether an agency's performance management system allows it to assess whether its objectives are being achieved economically, efficiently and effectively, and whether the performance measures associated with these systems are relevant and appropriate and fairly represent the entity's performance. A performance audit mandate is different as it would require the Auditor-General to

- South Australia – *Public Finance and Audit Act 1987* (financial and compliance audits; efficiency and economy audits; examinations of publicly funded bodies) – www.audit.sa.gov.au
- Tasmania – *Financial Management and Audit Act 1990* (financial and compliance; efficiency and economy audits[3]; examinations of publicly funded bodies) – www.audit.tas.gov.au
- Victoria – *Audit Act 1994* (financial and performance audits) – www.audit.vic.gov.au
- Western Australia – *Auditor General Act 2006* (financial and key performance indicator audits) – www.audit.wa.gov.au

Audit reports on services funded under AHCAs

1.3 Some recent reports related to the services funded under the AHCAs included[4]:

New South Wales:

- *Emergency Mental health Services, NSW Department of Health*, May 2005;
- *NSW Department of Health and Ambulance Service of NSW: Transporting and Treating Emergency Patients,* July 2004;
- *Department of Health, NSW Ambulance Service: Code Red: Hospital Emergency Departments,* December 2003; and
- *NSW Department of Health: Waiting times for elective surgery in public hospitals,* September 2003;

at <www.audit.nsw.gov.au/publications/reports/performance/performance_reports.htm>.

Victoria:

- *Access to specialist medical outpatient care*, June 2006; and
- *Managing emergency demand in public hospitals,* May 2004;

at <www.audit.vic.gov.au/reports_par/performance_audit_reports.html>.

provide an opinion on the performance of a public sector entity in terms of meeting its objectives economically, efficiently and effectively.

3 Such audits are also known as 'value for money (or performance) audits'. Methodology encompass: Planning; Fact Gathering; Quality Control; Forming Provisional Conclusions; Natural Justice/Procedural Fairness; Processes Reporting – refer http://www.audit.sa.gov.au/rolehtm

4 ANAO Audit Report, Appendix 1, p 71.

Western Australia:

- *Early Diagnosis: Management of the health Reform Program,* Report 5, June 2006; and
- *Patients Waiting: Access to Elective Surgery in Western Australia,* Report No 11, December 2003;

at www.audit.wa.gov.au/reports/index.html.

Tasmania:

- *Elective surgery in public hospitals,* Special Report No 61, August 2006, at www.audit.tas.gov.au/publications/reports/specialreport/index.html.

Australian Capital Territory:

- *Waiting Lists for Elective Surgery and Medical Treatment,* Report No 8, December 2004, at www.audit.act.gov.au/reports.shtm1#2004.