

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 presented to 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 audit findings
 - the arguments advanced by the audited agencies
 - the public interest arising from the report
- 1.2 On 4 December 2014, the Committee selected the following Australian National Audit Office (ANAO) performance report for further review and scrutiny at public hearings:
- Audit Report No. 9 (2014-15) *Design and Conduct of the Third and Fourth Funding Rounds of the Regional Development Australia Fund*, Department of Infrastructure and Regional Development
- 1.3 On 5 March 2015, the Committee considered ANAO performance reports Nos 1-23 of 2014-15. The Committee selected a further three reports for review and scrutiny at public hearings:
- Audit Report No. 19 (2014-15) *Management of the Disposal of Specialist Military Equipment*, Department of Defence
 - Audit Report No. 20 (2014-15) *Administration of the Tariff Concession System*, Australian Customs and Border Protection Service

- Audit Report No. 23 (2014-15) *Administration of the Early Years Quality Fund*, Department of Education and Training, Department of Finance and Department of Prime Minister and Cabinet¹
- 1.4 Public hearings for the Report Nos 9, 19 and 20 were held on:
- 6 March 2015 (Audit Report No. 9)
 - 14 May 2015 (Audit Reports Nos 19 and 20)

The Committee's report

- 1.5 This report of the Committee's review of a number of ANAO reports draws attention to key issues raised in the original reports, as well as at public hearings and in agency submissions.² Where appropriate, the Committee has commented on unresolved or contentious issues, and made recommendations.
- 1.6 The report is structured as follows:
- Chapter 2: Audit Report No. 9 (2014-15) *Design and Conduct of the Third and Fourth Funding Rounds of the Regional Development Australia Fund*
 - Chapter 3: Audit Report No. 19 (2014-15) *Management of the Disposal of Specialist Military Equipment*
 - Chapter 4: Audit Report No. 20 (2014-15) *Administration of the Tariff Concession System*
- 1.7 The following appendices provide further information:
- Appendix A – List of submissions
 - Appendix B – List of public hearings and witnesses
- 1.8 Each chapter of this report can usefully be read in conjunction with the relevant ANAO report.

1 The Committee is yet to report on ANAO Report No. 23.

2 Note on references: references to the Committee *Hansard* for Audit Reports Nos 19 and 20 are to the proof *Hansard*. Page numbers may vary between the proof and official *Hansard* transcript.