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Auditor-General for Australia



23 January 2026

Mr Josh Burns  
Chair  
Joint Committee of Public Accounts and Audit  
Parliament House  
CANBERRA ACT 2600

Dear Mr Burns

**Joint Committee of Public Accounts and Audit Report 491, Review of the Auditor-General Act 1997: Follow up regarding Recommendation 4**

In response to Recommendation 4 made to the Australian National Audit Office (ANAO) in the Joint Committee of Public Accounts and Audit (JCPAA) Report 491, Review of the Auditor-General Act 1997, the Auditor-General advised the JCPAA in September 2022 that the ANAO agreed to develop guidance material and consult with relevant bodies and entities to improve clarity about the Auditor-General's function and make it clear that it is not the role of the ANAO to assess the relative merits of government policy. The response also indicated that guidance material will be published in the ANAO Audit Manual, which is available on the ANAO website.

I am writing to confirm that the ANAO Audit Manual, which is available on the [ANAO website](#), has since been updated to reflect the Auditor-General's functions in relation to government policy as follows:

2.72 The Auditor-General's functions and mandate do not extend to examining and reporting on the appropriateness of government policy. This differs from reviewing and reporting on:

- the timeliness and evidence base of policy advice provided by entities to government to help inform the development and implementation of government policy; or
- policy settings or guidance relating to implementation of the PGPA Act and Rule, the framework established under the *Public Service Act 1999*, and governance within the Australian public sector and audited entities.

Yours sincerely

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Auditor-General

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