



Appendix A – List of Submissions

- 1 Mr Warwick Funnell, Professor of Accounting, Department of Accounting and Finance, University of Wollongong
- 2 Auditor-General of Victoria
- 3 CPA Australia
- 4 Dr James Guthrie and Ms Linda English
- 5 Department of the Environment and Australia
- 6 Australian National Audit Office
- 7 Department of Education, Training and Youth Affairs
- 8 Office of the Auditor-General of Queensland
- 9 Department of Foreign Affairs and Trade
- 10 Department of Family and Community Services
- 11 Australian National Audit Office (supplementary submission)
- 12 Department of Finance and Administration
- 13 Australian National Audit Office (supplementary submission)
- 14 Department of Defence