

Senate Finance and Public Administration Legislation Committee

ANSWERS TO QUESTIONS ON NOTICE

Finance and Administration Portfolio

Department of Finance and Administration

February Additional Estimates Hearings 2003-04 – 17 February 2004

Question: F36.1

Outcome 2, Output 2.2.1

Topic: Department of Finance and Administration's Review of Special Accounts

Hansard Page: N/A

Written Question on Notice: 17 February 2004

Senator Conroy asked:

When did the Secretary call for a departmental review of Special Accounts?

Answer:

The review of Special Accounts was requested around the time of the 2002-03 Budget. Following some initial discussions/scoping of the project significant work on the review commenced in August 2002.

Date: 6 April 2004

Cleared by (SES): Ian McPhee

Group/Branch: Finance and Banking Branch, Financial Management Group

Contact Officer: Ed Lekawski

Telephone No: 6215 3340

Senate Finance and Public Administration Legislation Committee

ANSWERS TO QUESTIONS ON NOTICE

Finance and Administration Portfolio

Department of Finance and Administration

February Additional Estimates Hearings 2003-04 – 17 February 2004

Question: F36.2

Outcome 1 Sustainable Government Finances, Output 1.1.1 Budget Advice

Topic: Department of Finance and Administration's Review of Special Accounts

Hansard Page: N/A

Written Question on Notice: 17 February 2004

Senator Conroy asked:

How long did it take the ANAO to conduct their audit/stock-take of Finance's Special Accounts?

Answer:

It would be more appropriate for this question to be answered by the Australian National Audit Office (ANAO) as Department of Finance and Administration does not have this information.

Date: 25 March 2004

Cleared by (SES): Ian McPhee

Group/Branch: Financial Management Group, Finance and Banking Branch,

Contact Officer: Ed Lekawski

Telephone No: 6215 3340

Senate Finance and Public Administration Legislation Committee

ANSWERS TO QUESTIONS ON NOTICE

Finance and Administration Portfolio

Department of Finance and Administration

February Additional Estimates Hearings 2003-04 – 17 February 2004

Question: F36.3

Outcome 1, Output 1.1.1

Topic: Department of Finance and Administration's Review of Special Accounts

Hansard Page: N/A

Written Question on Notice: 17 February 2004

Senator Conroy asked:

Has Finance put in place a register of its own Special Accounts?

Answer:

Yes.

Date: 23 March 2004

Cleared by (SES): Ian McPhee

Group/Branch: Finance and Banking Branch, Financial Management Group

Contact Officer: Ed Lekawski

Telephone No: 6215 3340

Senate Finance and Public Administration Legislation Committee

ANSWERS TO QUESTIONS ON NOTICE

Finance and Administration Portfolio

Department of Finance and Administration

February Estimates Hearings 2003-04 – 17 February 2004

Question: 36.4

Outcome 2, Output – Across Outputs 2.1.2, 2.2.1 & 2.2.2

Topic: Special Accounts – Finance Internal Review

Hansard page: N/A

Written Question on Notice: 17 February 2004

Senator Conroy asked:

In conducting its own internal review of Special Accounts in “late 2002” did Finance examine the effectiveness, legitimacy and management of its own accounts?

Answer:

The internal review referred to in the question is taken to mean the review of the framework surrounding the management of Special Accounts that was undertaken by Finance in its Whole of Government function.

At an agency level, the Department reviews the effectiveness, legitimacy and management of our own Special Accounts on an ongoing basis.

The Department’s ongoing review of our own accounts in “late 2002” was not specifically related to the broader review of Special Accounts referred to above.

Date: 31 March 2004

Cleared by (SES): Dominic Staun

Group/Branch: Financial and e-Solutions Group/Financial Accounting

Contact Officer: Michael Strickland

Telephone No: 6215 3865

Senate Finance and Public Administration Legislation Committee

ANSWERS TO QUESTIONS ON NOTICE

Finance and Administration Portfolio

Department of Finance and Administration

February Additional Estimates Hearings 2003-04 – 17 February 2004

Question: F36.5

Outcome 1, Output 1.1.1

Topic: Department of Finance and Administration's Review of Special Accounts

Hansard Page: N/A

Written Question on Notice: 17 February 2004

Senator Conroy asked:

What were the terms of reference for this review?

Answer:

There were no formal terms of reference for the review of Special Accounts. However, the review examined the policy and operational aspects of Special Accounts and identified issues where further monitoring or development was considered necessary. The main areas of work that have been completed as a result of the review are set out in the response to Question on Notice F27.

Date: 19 March 2004

Cleared by (SES): Ian McPhee

Group/Branch: Financial Management Group, Finance and Banking Branch

Contact Officer: Ed Lekawski

Telephone No: 6215 3340

Senate Finance and Public Administration Legislation Committee

ANSWERS TO QUESTIONS ON NOTICE

Finance and Administration Portfolio

Department of Finance and Administration

February Estimates Hearings 2003-04 – 17 February 2004

Question: 36.6

Outcome 2, Output – Across Outputs 2.1.2, 2.2.1 & 2.2.2

Topic: Special Accounts – Finance Internal Review

Hansard page: N/A

Written Question on Notice: February 2004

Senator Conroy asked:

Does the use of the Dept of Finance's Special Accounts accord with their purpose of their establishment?

Answer:

The Special Accounts administered by the Department are used in accordance with their purpose.

Date: 26 March 2004

Cleared by (SES): Dominic Staun

Group/Branch: Financial and e-Solutions Group/Financial Accounting

Contact Officer: Michael Strickland

Telephone No: 6215 3865

Senate Finance and Public Administration Legislation Committee

ANSWERS TO QUESTIONS ON NOTICE

Finance and Administration Portfolio

Department of Finance and Administration

February Estimates Hearings 2003-04 – 17 February 2004

Question: 36.7

Outcome 2, Output – Across Outputs 2.1.2, 2.2.1 & 2.2.2

Topic: Special Accounts – Finance Internal Review

Hansard page: N/A

Written Question on Notice: February 2004

Senator Conroy asked:

Were any of the Department's Special Accounts found to be no longer active?

Answer:

There were no Special Accounts, administered by the Department, found to be inactive at the time of the "Finance internal review". This still remains the case.

Date: 26 March 2004
Cleared by (SES): Dominic Staun
Group/Branch: FeSG
Contact Officer:
Telephone No:

Senate Finance and Public Administration Legislation Committee

ANSWERS TO QUESTIONS ON NOTICE

Finance and Administration Portfolio

Department of Finance and Administration

February Estimates Hearings 2003-04 – 17 February 2004

Question: 36.8

Outcome 2, Output – Across Outputs 2.1.2, 2.2.1 & 2.2.2

Topic: Special Accounts – Finance Internal Review

Hansard page: N/A

Written Question on Notice: February 2004

Senator Conroy asked:

Have any of Finance's special accounts been abolished since the internal review?

Answer:

There have not been any Special Accounts, administered by the Department, abolished since the commencement of the "Finance internal review".

Date: 26 March 2004

Cleared by (SES): Dominic Staun

Group/Branch: Financial and e-Solutions Group/Financial Accounting

Contact Officer: Michael Strickland

Telephone No: 6215 3865

Senate Finance and Public Administration Legislation Committee

ANSWERS TO QUESTIONS ON NOTICE

Finance and Administration Portfolio

Department of Finance and Administration

February Additional Estimates Hearings 2003-04 – 17 February 2004

Question: F36.9

Outcome 1, Output 1.1.1

Topic: Department of Finance and Administration's Review of Special Accounts

Hansard Page: N/A

Written Question on Notice: 17 February 2004

Senator Conroy asked:

Can Finance provide a copy of its own review of Special Accounts?

Answer:

See the response to Question on Notice F27.

Date: 19 March 2004

Cleared by (SES): Ian McPhee

Group/Branch: Financial Management Group, Finance and Banking Branch

Contact Officer: Ed Lekawski

Telephone No: 6215 3340

Senate Finance and Public Administration Legislation Committee

ANSWERS TO QUESTIONS ON NOTICE

Finance and Administration Portfolio

Department of Finance and Administration

February Additional Estimates Hearings 2003-04 – 17 February 2004

Question: F36.10

Outcome 1 Sustainable Government Finances, Output 1.1.1 Budget Advice

Topic: Department of Finance and Administration's Review of Special Accounts

Hansard Page: N/A

Written Question on Notice: 17 February 2004

Senator Conroy asked:

Can Finance provide a summary of the finding of its internal review?

Answer:

The review examined the policy and operational aspects of Special Accounts and identified that further monitoring or development was necessary in the following areas:

- transparency of reporting;
- the legal status of Special Accounts and related appropriation authorities;
- investment powers for Special Accounts;
- clarity of current documentation/policy;
- current process for establishing Special Accounts;
- clarification of responsibilities within Finance;
- impact of the Post-Budget Framework Review;
- the Australian National Audit Office's audit on the management of trust moneys;
and
- financial reporting.

Date: 25 March 2004

Cleared by (SES): Ian McPhee

Group/Branch: Financial Management Group, Finance and Banking Branch,

Contact Officer: Ed Lekawski

Telephone No: 6215 3340