



AUDITOR GENERAL
FOR WESTERN AUSTRALIA

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AUDITOR GENERAL'S REPORT

Audit Results Report

- Universities and TAFE Colleges
- Other audits completed since 16 October 2006
- Legislative Changes and Audit Practice Statement 2007





AUDITOR GENERAL
FOR WESTERN AUSTRALIA

THE PRESIDENT
LEGISLATIVE COUNCIL

THE SPEAKER
LEGISLATIVE ASSEMBLY

**AUDIT RESULTS REPORT ON UNIVERSITIES AND TAFE COLLEGES AND OTHER AUDITS
COMPLETED SINCE 16 OCTOBER 2006**

I submit this Report under section 24 of the *Auditor General Act 2006* (AG Act) covering attest audit activity to 27 March 2007.

This Report includes:

- opinions issued under the AG Act on the controls, financial statement and performance indicator audits of four universities, four of their subsidiaries and 10 TAFE colleges for the year ended 31 December 2006
- results of the remaining audits for departments, statutory authorities, cemetery boards and request audits with a 30 June 2006 reporting date
- control and management issues raised with agencies during the conduct of these audits.

In addition, results are reported for:

- three half yearly reviews of financial statements for the period ended 31 December 2006
- one agency with a calendar year reporting requirement
- two final audits for agencies that were abolished on or before 31 December 2006
- nineteen independent audit reports on financial and statistical information completed in compliance with conditions of Commonwealth funding, specific grants or legislation.

Furthermore, key elements of the new AG Act and its impacts on this Office from 1 February 2007 are discussed. My updated Audit Practice Statement detailing the extent and character of the public sector audit function is presented as an appendix to this Report.

COLIN MURPHY
ACTING AUDITOR GENERAL
4 April 2007

Contents

Auditor General's Overview	4
Introduction	5
1: Audit Results for Universities and TAFE Colleges Summary of audit results for the year ended 31 December 2006	7
2: University and TAFE College Management Issues Key issues identified during 2006, particularly previously reported payroll certification by cost centre managers and information system controls	10
3: Results of Other 31 December Audits and Half Yearly Reviews Audit opinions issued for six monthly or annual financial statements with 31 December 2006 reporting dates and results of half yearly reviews	16
4: Other Audits Completed Since 16 October 2006 Results of audits for agencies with 30 June 2006 reporting date not previously reported and list of audit certifications completed since 16 October 2006	18
5: New Auditor General Legislation Key reforms resulting from the <i>Auditor General Act 2006</i> from 1 February 2007	26
APPENDIX 1: Audit Practice Statement 2007 Details the extent and character of the public sector audit function conducted by the Auditor General of Western Australia	27
APPENDIX 2: Alphabetical Index List of all agencies referred to in this Report	37

Auditor General's Overview

This Report essentially marks the end of the 2006 audit cycle. Included in the Report are the opinions on financial statements, controls and performance indicators of 17 agencies, three half yearly review results and 19 certifications of financial and statistical information.

Two agencies received qualified opinions. One received a qualification on financial statements and controls while the other received a qualified opinion on performance indicators.

The Report also contains summaries of control weaknesses that we have brought to the attention of agencies. Two aspects are a particular concern. Addressing both will be a focus of forthcoming work:

- the incidence of financial management control issues identified in prior years but which remained unresolved. Twenty-six per cent of the issues we raised in the universities and TAFE colleges were in this category
- the incidence of information system security weaknesses in agencies. Security weaknesses made up nearly 60 per cent of the 80 information system weaknesses we identified in universities and TAFE colleges. Advancements in information technology bring great opportunity for agencies but can also change risk profiles, a fact that my Office consistently highlights. My Report this year on Wireless Security (*Second Public Sector Performance Report 2007*, Report 3) is further demonstration of the need for agencies to take a holistic approach to information security management.

This was the second year that universities and TAFE colleges have had to meet the earlier annual reporting deadlines. This year to assist them we provided clearer guidelines about audit timelines and the working papers required to support their financial statements and performance indicators. All four universities and eight of the 10 TAFE colleges responded satisfactorily, thereby enabling timely audits to be conducted. We will continue to work with agencies to clarify and refine requirements and expectations.

Introduction

Audit findings from the annual attest audits of financial statements and performance indicators prepared by agencies are summarised for Parliament in two reports each year. This Report covers agencies with a 31 December 2006 reporting date, and includes the finalisation of other 2006 audits not previously reported. This Report, along with the Audit Results Report on Ministerial Portfolios tabled on 16 October 2006 essentially finalises our reporting of the 2006 attest audit cycle.

The report also contains:

- key reforms resulting from the new *Auditor General Act 2006* (AG Act)
- an update of our Audit Practice Statement that details the extent and character of the public sector audit function.

Key Findings

- *All four universities, four of their subsidiaries and nine of the 10 TAFE colleges with a reporting date of 31 December 2006 received clear opinions. One TAFE college received a qualified opinion on its financial statements and on its controls.*
(Refer page 7)
- *Two agencies with a 30 June 2006 reporting date have been issued with opinions on financial statements, controls and performance indicators since 16 October 2006. One opinion on performance indicators was qualified.*
(Refer page 18)
- *Flaws in the Government Employees Superannuation Board's (GESB) investment switching process allowed a small number of members to gain financial advantage. The GESB has used \$3.8 million of reserves to offset the disadvantage suffered by other members.*
(Refer page 23)
- *Weaknesses in information system security arrangements continue with many being contrary to the most basic information system security practices. Agencies acknowledge these weaknesses each year but invariably fail to take a holistic approach that will prevent emergence of related security weaknesses.*
(Refer page 10)

Introduction ... continued

- ***The Department of Education and Training (DET) has serious weaknesses in its financial management and governance arrangements that need to be addressed. These relate to its:***
 - *asset management procedures* (Refer page 21)
 - *financial management and controls in schools* (Refer page 22)
 - *internal audits of schools and the internal audit services it provides to TAFE colleges.* (Refer page 22)
- ***The computer applications for managing student records at Curtin and Edith Cowan universities were found to be reliable. These applications are critical to the operational effectiveness of the universities.*** (Refer page 15)
- ***Certification of payroll reports by cost centre managers is a fundamental control that was not consistently followed at two universities and six TAFE colleges. This control failure repeatedly occurs in universities and TAFE colleges.*** (Refer page 11)
- ***The Professional Standards Council has not submitted certified financial statements and performance indicators for audit since the period ending 31 December 2002. This situation is unsatisfactory and requires resolution.*** (Refer page 20)
- ***DET and two TAFE colleges failed to provide adequately prepared financial statements and supporting working papers by the agreed date, thereby affecting the timeliness and cost of the audits.*** (Refer pages 21 and 7)

1: Audit Results for Universities and TAFE Colleges

- *All four universities, four of their subsidiaries and nine of the 10 TAFE colleges with a reporting date of 31 December 2006 received clear opinions. One TAFE college received a qualified opinion on its financial statements and on its controls.*
- *Two TAFE colleges failed to provide adequately prepared financial statements and supporting working papers by the agreed date, thereby affecting the timeliness and cost of the audits.*

Background

In 2006 the public education tertiary sector comprised of four universities, four metropolitan TAFE colleges and six regional TAFE colleges. Their total revenue was \$1 972 million (universities \$1 549 million and TAFE colleges \$423 million), including Commonwealth and State funding, while assets controlled totalled \$4 467 million (universities \$3 643 million and TAFE colleges \$824 million).

Management of the universities and TAFE colleges are responsible for keeping proper accounts and records to enable them to prepare timely and accurate financial reports. An effective internal control system should operate to alert management to irregularities in procedures and assist them to prevent, detect and investigate errors and fraud.

Model financial statements and guidelines are used by the universities and TAFE colleges to prepare their financial statements. The resulting standard presentation formats allow comparability of each agency's operations. The models are provided by:

- the Commonwealth Department of Education, Science and Training for use by universities
- the Western Australian Department of Education and Training (DET) for TAFE colleges.

The agencies are required to provide their audited financial statements, performance indicators and related opinion to the Minister for Education and Training in their annual report, which is to be tabled in Parliament within 90 days of their year end. This is the second year that these agencies have had earlier annual reporting timelines.

1: Audit Results for Universities and TAFE Colleges ... continued

Audit Opinions on Universities and TAFE Colleges

Clear audit opinions were issued on the financial statements, controls and performance indicators of four universities and four of their subsidiaries and nine of the 10 TAFE colleges. The opinions for the year ended 31 December 2006 were issued on the dates shown in Table 1.

	Financial Statements and Controls	Performance Indicators ⁽¹⁾	Date Opinion Issued
UNIVERSITIES AND SUBSIDIARIES			
Curtin University of Technology	✓	✓	20/03/2007
Edith Cowan University	✓	✓	20/03/2007
ECU Resources for Learning Ltd		N/A	Audit in Progress
Murdoch University	✓	✓	20/03/2007
Murdoch I.L.O. Pty Ltd	✓ *	N/A	26/03/2007
Murdoch Investments Company Pty Ltd		N/A	Audit in Progress
MurdochLINK Pty Ltd	✓ *	N/A	26/03/2007
Murdoch Retirement Services Ltd		N/A	Audit in Progress
Murdoch University Foundation	✓ *	N/A	26/03/2007
Murdoch University Veterinary Trust	✓ *	N/A	26/03/2007
The University of Western Australia	✓	✓	20/03/2007
UWA Business School Executive Program Ltd		N/A	Audit in Progress
University Club of Western Australia Pty Ltd		N/A	Audit in Progress
TAFE COLLEGES			
Central TAFE	✓	✓	14/03/2007
Central West TAFE	✓	✓	20/03/2007
Challenger TAFE	✓	✓	16/03/2007
C Y O'Connor College of TAFE	Qualified	✓	22/03/2007
Great Southern TAFE	✓	✓	19/03/2007
Kimberley TAFE	✓	✓	20/03/2007
Pilbara TAFE	✓	✓	22/03/2007
South West Regional College of TAFE	✓	✓	20/03/2007
Swan TAFE	✓	✓	21/03/2007
West Coast TAFE	✓	✓	14/03/2007

Table 1: Dates and types of opinions

✓ Denotes a clear opinion

* Opinion relates to financial statements only, no opinion given on controls

Previously titled the Integral Leadership Centre Ltd

(1) The opinions on subsidiaries are given under the Corporations Act 2001 and relate to financial statements only. Performance indicators are not required to be submitted.

Source: OAG

Qualification Issued

CY O'Connor College of TAFE – the audit resulted in a qualification of the financial statements and controls.

Controls over unauthorised changes to the suppliers' master file were inadequate as there were no procedures in place to review changes made to suppliers' master file data. This could result in unauthorised transactions being processed without detection. Consequently, assurance cannot be proved over the completeness and accuracy of payment transactions made to suppliers of \$2 806 272, during the year ended 31 December 2006. Audit testing did not identify any material errors.

Finalisation of Previously Reported Issue

Authorisation of TAFE Colleges' Fee for Service Training Programs

On 13 April 2006 the Director General of DET issued Sub-delegation (Managing Directors) Instrument 2006. This authorised TAFE colleges to collect fees for service training programs they deliver, subject to the *Vocational Education and Training Act 1996* (VET Act) Public Training Providers (Commercial Activity) Guidelines 2001.

Our two previous reports covering the audit of TAFE colleges noted the lack of authority to collect these fees. DET's Instrument provides authority for collection of the fees.

Timeliness of Audits

This year we provided agencies with clearer guidelines and jointly agreed on timelines to be met for the supply of the working papers required to support their financial statements and performance indicators. This was done to provide timely audits and to enable agencies to meet their earlier reporting deadlines.

All four university audits commenced by the dates agreed with management and in a timelier manner than previous years. Eight of the 10 TAFE colleges were satisfactorily prepared for their audits. Two of the colleges failed to provide financial statements and working papers to a satisfactory standard by the dates agreed, thereby affecting the timeliness and cost of the audits.

Although this result was an improvement on the previous year, there is still scope for improvement, particularly in ensuring that key staff are available during the audit and in the quality of the working papers.

2: University and TAFE College Management Issues

- *Thirty-two (26 per cent) of the 122 acknowledged financial management control weaknesses we identified at universities and TAFE colleges were unresolved matters from the previous year.*
- *Weaknesses in information system security arrangements continue with many being contrary to the most basic information system security practices. Agencies acknowledge these weaknesses each year but invariably fail to take a holistic approach that will prevent emergence of related security weaknesses.*
- *Certification of payroll reports by cost centre managers is a fundamental control that was not consistently followed at two universities and six TAFE colleges. This control failure repeatedly occurs in universities and TAFE colleges.*
- *DET's Internal Assurance Directorate needs to improve its services and deliver an effective internal audit function to TAFE colleges.*
- *The computer applications for managing student records at Curtin and Edith Cowan universities were found to be reliable. These applications are critical to the operational effectiveness of the universities.*

Our audits focused on financial management, information systems controls, computer applications and shared service arrangements. This was in addition to our ongoing assessment of controls and performance indicators.

Each agency received a letter detailing any significant, moderate or minor audit findings prior to the finalisation of the audit. Agency responses to these issues are considered when forming the audit opinion. A copy of these 'management letter' findings and responses is provided to the Minister for Education and Training together with the final audit opinion for each agency.

Control Issues

The *Auditor General Act 2006* (AG Act) requires the Auditor General to audit agency accounts and to form an opinion on controls. Our audit assesses the reliability of internal control systems and procedures to record and report reliable financial information and key performance indicators. This includes the use of information systems and assessment of any shared service arrangements.

Twelve management letters detailing 122 internal control issues that needed attention were sent to universities and TAFE colleges following their interim audits. Twenty-six per cent

of the reported control issues continue from the previous year. They relate to a variety of expenditure, fixed asset, revenue, payroll and administrative issues.

Two issues identified at two universities presented a significant risk. They were:

- *fixed asset stocktake not completed for three years* – at the time of audit, stocktakes for 34 per cent of the university’s cost centres had not been completed. Consequently, the fixed asset register may be inaccurate and therefore the account balance in the financial statements may also be inaccurate. For completed cost centres, assets with a written down value of \$1.5 million have not been found. No decision has been made whether to write off these assets.
- *control weaknesses in the online requisitioning and purchasing system* – could lead to unauthorised and fraudulent purchases. The university accepted our finding and advised that it will upgrade the financial delegations within their purchasing system and improve workflow to ensure appropriate segregation of duties for requisitioning, ordering and receiving goods.

Recurring Control Weakness – Payroll Certification

Timely certification of fortnightly payroll management reports by cost centre managers is a fundamental control designed to ensure that only current employees are paid, and that the pay is appropriate. Cost centre managers should review and certify the fortnightly pay for employees that they are responsible for, prior to each pay being processed.

We found a breakdown in this control at two universities and six TAFE colleges. This is the third year in succession we have found this control weakness in the tertiary education sector.

Inadequate Internal Audit Coverage in TAFE Colleges

The metropolitan TAFE colleges use internal audit services provided by DET. This arrangement commenced in 2006 following the signing of a memorandum of understanding between each TAFE college and DET.

Under the arrangement, DET’s Internal Assurance Directorate provides:

- general audit services
- risk management
- general assurance and internal control

2: University and TAFE College Management Issues ... continued

- fraud prevention and detection
- fraud investigation.

During 2006 the Directorate did not deliver adequate internal audit coverage of key business cycles of payroll, expenditure, revenue and assets. As well, there was limited review of general information system controls and computer applications.

DET has acknowledged the inadequacy of its internal audit coverage. It advised that the limited internal audit work was a conscious risk based decision that was taken so as not to impact on the roll in of the TAFE colleges into the shared service arrangement and to allow the control environment to stabilise. DET also advised that a comprehensive internal audit work schedule is planned for 2007.

Information System Controls

Information systems (IS) are important to the reliable reporting of financial and performance information. The review of key IS controls is undertaken to provide assurance about the integrity, confidentiality and availability of information produced by the systems.

These reviews addressed the 10 areas of 'general' computer controls covered by industry standards and guidelines but with a focus in 2006 on controls numbered one to three below:

- | | |
|---|--|
| 1. Information security | 6. Business continuity planning |
| 2. Information systems operations | 7. Hardware support |
| 3. Application systems implementation and maintenance | 8. Database implementation and support |
| 4. Resource strategy and planning | 9. Network support |
| 5. Relationships with outsourced vendors | 10. Systems software support |

Our reviews were conducted at all four universities, the four metropolitan TAFE colleges and two of the regional TAFE colleges. IS reviews of the regional colleges are conducted on a three year rotational basis. We also reviewed DET as the provider of key accounting, financial management and student records systems for TAFE colleges. DET is one of the government's three new shared service providers. Although DET is the provider of these services, the TAFE colleges remain ultimately responsible for ensuring that adequate controls exist over the processing of their transactions.

IS control weaknesses were found at all four universities, the six TAFE colleges and at DET. Eighty weaknesses in total were found. Weaknesses in security arrangements remain the greatest concern with many being contrary to basic IS security practices. Security issues made up 47 of the 80 issues. Agency management acknowledges these weaknesses each year but invariably fail to take a holistic approach that will prevent emergence of related security weaknesses.

Security

Security issues made up 80 per cent of the identified weaknesses in the universities and 56 per cent in the TAFE colleges and DET. The number and significance of issues identified at two universities increased from the previous year. Good improvement was made at a third. Little change occurred in the fourth.

The security assessment at two of the metropolitan TAFE colleges deteriorated from the prior year. However, progress was made at the other two metropolitan TAFE colleges. In the two regional TAFE colleges we found numerous security weaknesses.

The most significant IS security weakness identified related to the electronic payment system operated by DET as the shared service provider to TAFE colleges. At the time of audit the system was being used by three TAFE colleges. We found that inadequate access controls and a lack of segregation of duties created a serious risk of unauthorised and fraudulent payments. DET accepted the findings and advised that Audit's recommendations have been implemented.

The two most common types of security weaknesses we found are described below and the frequency of our findings is summarised in Figure 1.

Computer access controls: The overall purpose of these controls is to prevent unauthorised access, changes, disclosure or loss of confidential information. All universities and four of the TAFE colleges and DET need to improve these controls.

2: University and TAFE College Management Issues ... continued

Security related policies and procedures: Established policies and written procedures are essential to the effective management and control of computer systems. Two of the four universities had inadequate and out of date policies. Two of the TAFE colleges did not have a security policy while the policies at a third TAFE college were inadequate.

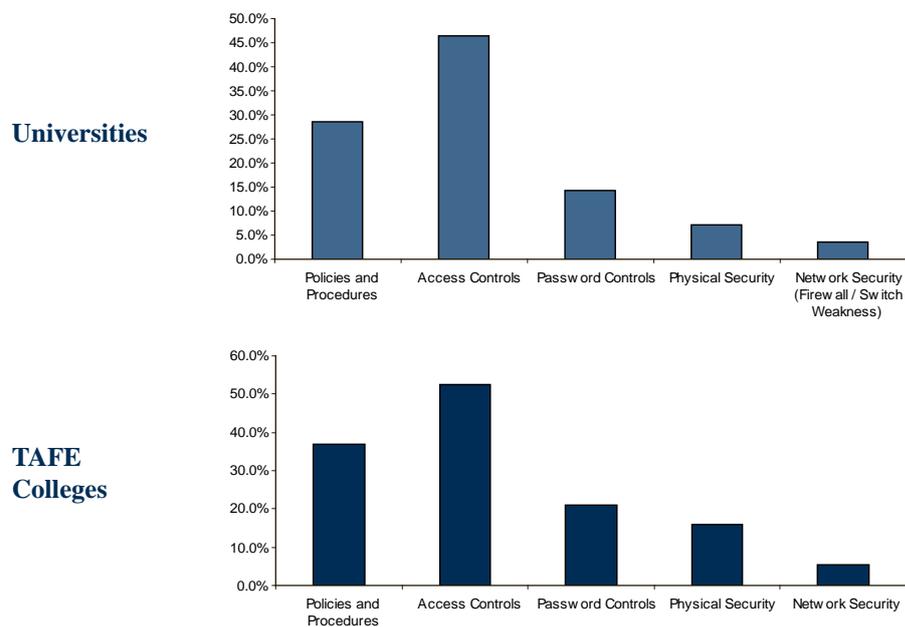


Figure 1: Frequency of security related findings at universities, TAFE colleges and in TAFE systems provided by DET

The graphs show that the two most common types of security weaknesses in the Universities and TAFE colleges are access controls and inadequate security policies and procedures.

Business Continuity Planning

Business continuity involves disaster recovery and incident response planning and testing. Such planning and testing provides for rapid recovery of computer services in the event of a natural disaster, equipment failure, malicious virus or unauthorised access causing service disruption.

Two universities made some improvement to business continuity planning. However, inadequate testing of business continuity plans remains a weakness at the other two universities. One metropolitan college had satisfactory business continuity plans and arrangements. The other five TAFE colleges lacked adequate and tested plans and recovery arrangements.

Computer Applications for Managing Student Records

In late 2006 we reviewed the computer applications used to manage student records at two universities – Edith Cowan University (Callista) and Curtin University of Technology (Student One). Callista is also used by Murdoch University and the University of Western Australia. Student One is also used by a number of universities in other states of Australia. Both applications are operated under license from external vendors.

These applications are important because of their significant financial and operational sensitivity and impact.

Both applications are robust in terms of their reliability and accessibility. They adequately satisfied user requirements, were well managed in terms of data and information security and were well supported and maintained. Both universities have their own specialist in-house IS support teams. The teams were well aware of the risks associated with these applications and the critical nature of student data integrity to operational effectiveness and efficiency.

Selected data initiation, data flow and application management based controls were reviewed with a view to arriving at an assessment on the integrity of the data managed by these applications and information produced. Although the systems were relatively complex in terms of data structures and dependencies, we found no significant issues.

However, we did find that both universities are not undertaking sufficient testing to ensure the effectiveness of the procedure for restoring the application from backup in the event of a major application malfunction. We recommend that testing should occur at least annually and every time a major modification is made to the application.

3: Results of Other 31 December Audits and Half Yearly Reviews

Audit Opinions for 31 December 2006 Reporting Date

A clear opinion was issued to one agency with a reporting date of 31 December 2006 (other than a university or TAFE college) on its financial statements, controls and performance indicators. A request audit with a reporting date of 31 December 2006 also received a clear opinion. (Refer Table 2)

STATUTORY SIX MONTHLY AUDIT (01/07/2006 - 31/12/2006)	Financial Statements and Controls	Performance Indicators	Date Opinion Issued
Legal Contribution Trust	–	–	Not submitted
CALENDAR YEAR AUDITS (01/01/2006 - 31/12/2006)			
Anzac Day Trust	✓	✓	27/02/2007
Government House Foundation of Western Australia Inc. (Request)	✓	N/A	08/03/2007

Table 2: Dates and types of opinions

✓ Denotes a clear opinion

N/A Performance indicators are not submitted for request audits

Source: OAG

Financial Statements not Submitted for Audit

Table 2 notes that the Legal Contribution Trust had not (at 27 March 2006) submitted its financial statements and performance indicators for audit for the six months ending 31 December 2006.

The Legal Contribution Trust is administered by three trustees appointed by the Governor. Interest from client moneys held by solicitors in trust accounts is paid to the Legal Contribution Trust, which partly funds a fidelity fund, and the Law Society Public Purpose Trust.

Half Yearly Review Results

Independent review reports were issued for three agencies' financial statements for the six months ended 31 December 2006 (refer Table 3). Each review report states whether there was any indication that the financial report is not properly drawn up so as to give a true and fair view of the agency's financial position and performance in accordance with the relevant legislation and the Accounting Standard for interim financial reporting.

The review of Keystart Bonds Limited is required under the *Corporations Act 2001*. The reviews of the water and energy entities are performed at the request of the Boards of these corporatised entities to mirror the requirements of the *Corporations Act 2001*.

The procedures performed during a review are limited primarily to inquiries of company or corporation personnel and analytical procedures applied to the financial data. A review therefore does not provide all the assurance that would be provided by an audit.

HALF YEARLY REVIEWS (01/07/2006 - 31/12/2006)	Financial Statements	Date Issued
Keystart Bonds Limited	✓	12/03/2007
Water Corporation	✓	09/03/2007
Electricity Generation Corporation (Verve Energy)	✓	27/03/2007

Table 3: Dates and types of half yearly reviews

✓ Denotes a clear independent review report

Source: OAG

4: Other Audits Completed Since 16 October 2006

- *Two agencies with a 30 June 2006 reporting date have been issued with opinions on financial statements, controls and performance indicators since 16 October 2006. One opinion on performance indicators was qualified.*
- *The Professional Standards Council has not submitted certified financial statements and performance indicators for audit since the period ending 31 December 2002. This situation is unsatisfactory and requires resolution.*
- *DET was unable to provide its financial statements and working papers for audit in time to enable the Minister to table its annual report by the statutory deadline of 28 September 2006. The audit opinion for DET was issued on 30 November 2006 and the annual report was tabled on 12 December 2006.*
- *DET needs to address ongoing weaknesses in asset management, financial management and controls in schools and the lack of follow-up of internal audit issues raised at schools.*
- *Flaws in the Government Employees Superannuation Board's (GESB) investment switching process allowed a small number of members to gain financial advantage. The GESB has used \$3.8 million of reserves to offset the disadvantage suffered by other members.*

This section of the report deals with the audit of:

- three agencies with 30 June 2006 balance dates that were not included in Report 10, October 2006. These agencies, which include DET, failed to provide their financial statements and performance indicators on time and consequently their audits were delayed
- seven cemetery boards and four request audits without statutory deadlines that were scheduled later for auditing and therefore were also not included in Report 10
- two agencies that were abolished from 31 December 2006
- management issues relating to the 2005-06 audit of the Government Employees Superannuation Board that have emerged since the audit opinion was issued
- nineteen certifications of financial and statistical returns provided to the Commonwealth Government.

Table 4 summarises these results. Unless otherwise noted, audit opinions issued relate to the reporting period 1 July 2005 to 30 June 2006.

	Financial Statements and Controls	Performance Indicators ⁽¹⁾	Date Opinion Issued
DEPARTMENT			
Department of Education and Training	✓	✓	30/11/2006
STATUTORY AUTHORITIES			
Local Health Authorities Analytical Committee	✓	Qualification	07/12/2006
Professional Standards Council 01/01/2003 - 30/06/2004 01/07/2004 - 30/06/2005 01/07/2005 - 30/06/2006			Not Submitted
REQUEST AUDITS			
Curtin University of Technology Superannuation Scheme 1968-1993 (Final Audit)	✓ *	N/A	27/10/2006
Foundation for Advanced Medical Research Inc	✓ *	N/A	20/02/2007
Friends of the WCHS Inc	✓ *	N/A	26/03/2007
South West Cogeneration Joint Venture	✓ *	N/A	22/12/2006
CEMETERY AUDITS under <i>Cemeteries Act 1986</i>			
Albany Cemetery Board	✓ *	N/A	27/11/2006
Bunbury Cemetery Board	✓ *	N/A	19/12/2006
Chowerup Cemetery Board	✓ *	N/A	03/11/2006
Dwellingup Cemetery Board	✓ *	N/A	31/10/2006
Geraldton Cemetery Board	✓ *	N/A	22/12/2006
Kalgoorlie-Boulder Cemetery Board	✓ *	N/A	19/12/2006
South Caroling Cemetery Board	✓ *	N/A	07/12/2006
FINAL AUDITS for period 01/07/2006 - 31/12/2006			
Department of Land Information	✓	Not Required	22/03/2007
Office of Shared Services	✓	Not Required	22/03/2007

Table 4: Dates and types of opinions

✓ Denotes a clear opinion

* Opinion relates to financial statements only, no opinion given on controls

(1) Performance indicators are not required to be submitted by request audits and cemetery boards.

Source: OAG

4: Other Audits Completed Since 16 October 2006 ... continued

Qualification Issued

The Local Health Authorities Analytical Committee received a qualified opinion on their performance indicators. The Committee's effectiveness indicator does not assist users to assess performance as data on which the indicator was based was for the year ended 30 June 2003. No other effectiveness indicator was provided to assist with assessment of the agency's performance.

The Minister for Health has advised that the Department of Health's System Reporting Branch is assisting the Committee to develop a new effectiveness indicator. In the interim, an annual survey will be used to collect data to produce current performance data for the previous effectiveness indicator.

The Committee also failed to provide its financial statements for audit in a timely manner and as a consequence, the Minister could not meet the statutory tabling timeframe for the Committee's annual report. In the three prior years, the Minister had granted the Committee an extension of time to prepare its financial statements and performance indicators. Given that the Committee was provided with three years to establish timely processes, it is unsatisfactory that a delay occurred in 2005-06.

The Committee is a statutory authority and a body corporate under section 247A of the *Health Act*. It provides food analysis services to local authorities and encourages local authorities to ensure that foodstuffs for sale in their municipality meet prescribed standards.

Financial Statements not Submitted for Audit

Professional Standards Council

Table 4 notes that the Professional Standards Council has not submitted certified financial statements and performance indicators for audit since the period ending 31 December 2002. This situation is unsatisfactory and requires resolution.

The Professional Standards Council was established under Western Australian (WA) legislation in 1997. However, the Council was unable to operate for some years due to legal difficulties. In 2005 following an initiative by Australian Ministers for insurance matters, all Australian Attorneys General agreed to establish a joint council with a national secretariat located in New South Wales and supported by individual State and Territory councils. Administrative and financial management support for WA's contribution to the joint Council is provided by the Department of the Attorney General.

The role of the Council is to provide practical guidance for industry associations to establish, strengthen and continuously improve their business standards and consumer management practices and processes. As a WA statutory authority, the Professional Standards Council has legislative reporting requirements. This includes the requirement for the Minister to table audited and certified financial statements and performance indicators in Parliament within 90 days of the end of each financial period.

Additional Management Issues from 30 June 2006 Audits

Department of Education and Training

The audit opinion for DET was issued on 30 November 2006 as DET was unable to provide its financial statements and working papers for audit by the agreed deadlines. DET advised that this was due primarily to industrial action by school officers. Details of three significant issues from this audit and action required to improve their management are reported below.

Asset Management Procedures

For the last four years our audits have highlighted control weaknesses in DET's asset management. The weaknesses we noted in 2006 were:

- land and building valuations were not conducted annually, nor was an analysis conducted to ensure the fair value of land and buildings did not vary materially from the fair value at reporting date
- discrepancies existed between DET's holding of land and buildings and the records of the Department of Land Information – Valuation Services. Therefore, we could not be assured of the value of DET's holdings
- weak management controls over the maintenance and reconciliation of the land register reduced the assurance that land holdings were complete and accurate
- land acquisitions and improvements (with a value in excess of \$13.73 million) were expensed rather than capitalised or taken up as works in progress. Consequently, the 2005-06 financial statements did not reflect these movements correctly and needed to be amended. This caused delays in completing the audit
- numerous adjustments were made to the financial statements and notes as a result of the complexity of the asset reports produced by DET.

DET gave assurance that it will address these issues in 2006-07.

4: Other Audits Completed Since 16 October 2006 ... continued

Financial Management and Controls in Schools

Our 2005-06 review of financial management and controls in schools was expanded as a result of concerns arising from the previous year. It involved assessment of the findings raised by DET's Internal Audit branch in 2004-05 and 2005-06 and obtaining information from DET regarding action taken to address issues raised by our performance review *Making the Grade? Financial Management in Schools* (Report 10, November 2005).

We found ongoing and widespread problems with the management by schools of their purchases, payments, assets, payroll and revenue. Issues included purchase orders not used or fully completed, stocktake sheets not signed by the responsible officers, quotes not obtained or documented and delivery notes or invoices not signed that goods were received. We also found that insufficient action had been taken to address many of the management and control issues identified in prior years.

The incidence of these problems and the minimal or delayed action taken by DET to address these issues leads us to conclude that the financial control environment for schools is unreliable. DET has advised that it is currently in the process of implementing plans to address matters raised. This corrective action will be reviewed as part of our 2006-07 audit.

Internal Audit Review at Schools

DET's Internal Assurance Directorate undertakes internal audit testing of approximately 150 schools annually and uses a self-assessment questionnaire at the other 650 (approximately) schools. Findings from field visits are collated and the schools' overall performance is rated.

Although we support the audit coverage provided by this approach, we were not satisfied by the lack of follow-up of identified issues.

Without follow-up reviews, the Directorate is unable to assess management's response to recommendations raised. It is also difficult to ascertain whether the proper authorities in individual schools are fulfilling their financial management and accountability responsibilities.

DET has acknowledged the weaknesses and advised that a follow-up process will be implemented in 2007.

Government Employees Superannuation Board Member Investment Choice – Investment Switching

The Chief Executive Officer of the Government Employees Superannuation Board (GESB) informed the Auditor General on 11 August 2006 that a significant matter of concern had been identified in the investment switching process.

A flaw in the design of the investment switching process enabled a small number of members, including some GESB employees, to gain a financial advantage at the expense of other members. The flaw provided the opportunity for members to observe the performance of the market and make switch decisions with a high degree of certainty of the unit price.

Audit Implications

Given that GESB staff were involved in using the switching flaw to gain a personal financial advantage, audit risk was reassessed. Additional audit testing was conducted in the area of investments and member switching. No other irregularities were detected.

Management Action

Process improvements have been put in place including delaying the processing of switch requests for a sufficient period of time so as to prevent members from being able to make switch decisions with relative certainty of the unit price by observing market movements.

Actuarial advice obtained by GESB determined that the value of financial disadvantage to members was \$3.83 million. Disadvantaged current members' accounts were adjusted in December 2006. Funding for these adjustments was made from the Operational Risk Reserve. Members have been advised of the adjustments.

Disciplinary processes against 15 GESB employees have been completed or are underway in accordance with public sector frameworks.

4: Other Audits Completed Since 16 October 2006 ... continued

Audit Certifications

Audit work is also undertaken throughout the year to certify financial and statistical information produced by agencies. This assists agencies to discharge conditions of Commonwealth funding, specific grants or legislation so that they can receive ongoing funding or apply for future funding under existing or new agreements.

A total of 29 independent audit reports are being reported to Parliament for activities largely occurring during the 2006 reporting cycle. Ten certifications were detailed in the Report 10, October 2006, and a further 19, completed since then are reported below. In all cases the independent audit reports issued confirmed managements' assertions.

Client	Certification Relates to	Date Issued
Art Gallery of Western Australia	Visions of Australia Program – Howard Taylor Exhibition: Statement of financial accounts of funds received and interest earned through program were expended for the purpose of the Activity and in accordance with funding agreement which commenced on 30/06/2003 and ended on 16/04/2006	16/03/2007
Coal Industry Superannuation Board (Trustee of)	Australian Prudential Regulation Authority annual return forms: Statement of financial performance, statement of financial position and other information in the APRA return for the year ended 30/06/2006	23/10/2006
Commissioner of Main Roads	AusLink Black Spot Projects under the AusLink (National Land Transport) Act 2005: Statement of amounts expended or set aside for expenditure in accordance with AusLink Black Spot Projects under the Act for the year ended 30/06/2006	20/12/2006
Commissioner of Main Roads	AusLink (National Land Transport) Act 2005: Statement of amounts expended or set aside for expenditure in accordance with the Act for the year ended 30/06/2006	20/12/2006
Commissioner of Main Roads	Australian Land Transport Development Act 1988: Statement of amounts expended or set aside for expenditure in accordance with the Act for the year ended 30/06/2006	20/12/2006
Commissioner of Main Roads	Interstate Road Transport Act 1985: Statement of amounts expended or set aside for expenditure in accordance with the Act for the year ended 30/06/2006	20/12/2006
Department of Agriculture and Food	AAA FarmBis Program: Financial statements for the Farm Business Improvement program for the year ended 30/06/2006	06/03/2007
Department of Health	Australian Health Care Agreement 2003-2008: Public hospital fund data 2005-06 as set out in financial information summary for year ended 30/06/2006	22/12/2006
Department of Housing and Works	Commonwealth State Housing Agreement 2003: Special purpose financial report on State Housing Commission and its controlled entities for year ended 30/06/2006	22/12/2006

Client	Certification Relates to	Date Issued
Department of Local Government and Regional Development	Local Government (Financial Assistance) Act 1995: Statement of payments by State of WA to local government authorities of Commonwealth funding to 30/06/2006	23/10/2006
Disability Services Commission	Commonwealth-State/Territory Disability Agreement: Acquittal of revenue and expenditure for the jurisdiction of WA for year ended 30/06/2006	11/12/2006
Family Court of Western Australia	Family Law Act 1975: Statement of income and expenses in accordance with Commonwealth-State Agreement under the Act for year ended 30/06/2006	12/12/2006
Fire and Emergency Services Authority	Natural Disaster Mitigation Programme Agreement: Statement of Receipts and Payment for funding for the programme during the year ended 30/06/2006	26/03/2007
Fire and Emergency Services Authority	Natural Disaster Relief Arrangements: Claim by State of WA for assistance in respect of its budget for outlay during the year ended 30/06/2006	26/03/2007
Fire and Emergency Services Authority	Natural Disaster Risk Management Studies Programme: Statement of Receipts and Payments for programme funding during the year ended 30/06/2006	26/03/2007
Fire and Emergency Services Superannuation Board (Trustee of)	Australian Prudential Regulation Authority annual return forms: Statement of financial performance, statement of financial position and other information in the APRA return for the year ended 30/06/2006	23/10/2006
Quadriplegic Centre Board	Department of Health: Income and expenditure statement for Board's Home Visiting Service for year ended 30/06/2006	23/10/2006
Rural Business Development Corporation	Rural Adjustment Scheme 1985-88 and 1992: Rural Adjustment Scheme financial return for year ended 30/06/2006	20/02/2007
Western Australian Centre for Remote and Rural Medicine (WACRRM)	Commonwealth Department of Health and Aged Care and State Health Department of Western Australian: Statement of receipts and expenditure for WACRRM's program expenditure for year ended 30/06/2006	13/11/2006

Table 5: Independent audit reports or certifications issued

Source: OAG

5: New Auditor General Legislation

On 1 February 2007, new legislation governing the activities of the Auditor General was proclaimed. The *Auditor General Act 2006* (AG Act) along with *Financial Management Act 2006* replaced the *Financial Administration and Audit Act 1985* (FAAA). The FAAA was considered landmark legislation in 1985 but after 20 years there was a need for it to be updated to improve accountability for the public sector and meet contemporary audit practice and expectations.

These important new pieces of accountability legislation put into law many of the recommendations of the 1991 Western Australian Royal Commission ('WA Inc') and the 1995 Commission on Government. These landmark inquiries emphasised the importance of a strong, independent Auditor General in promoting accountable, effective government.

The key reforms in the AG Act seek to:

- **Enhance and protect the Auditor General's independence**, stating that the Auditor General is not subject to direction on whether or not a particular audit is to be conducted, the way an audit is to be conducted, what may be included in a particular report or the priority to be given to any particular matter.
- **Strengthen the relationship with the Parliament**, providing greater parliamentary involvement in the appointment of the Auditor General and the resourcing of the Office of the Auditor General through stronger relationships with the Public Accounts Committee and the Estimates and Financial Operations Committee and establishment of the Joint Standing Committee on Audit.
- **Widen audit powers** to 'follow the dollar' into partnerships, trusts and other arrangements used by the public sector to deliver service to WA.
- **Provide the Auditor General with access to information** previously protected under legal, commercial or Cabinet privilege.
- **Introduce new accountabilities for the Auditor General** through the introduction of an external parliamentary review every five years, and through stronger natural justice provisions for agencies subject to performance examinations.

As these changes come into effect, we are working closely with Parliament, the Department of Treasury and Finance and other agencies to maximise the benefits from the new legislation.

These changes have been reflected in a revised Audit Practice Statement, available at www.audit.wa.gov.au and included as Appendix 1 in this Report.

APPENDIX 1: Audit Practice Statement 2007

Introduction

Practice Statements are issued in accordance with section 24 of the *Auditor General Act 2006* (AG Act). This section of the Act requires the Auditor General to inform Parliament of any major change in the extent or character of the audit function.

This Statement replaces the November 2003 Audit Practice Statement issued under the *Financial Administration and Audit Act 1985*. This was the previous legislation governing the functions of the Auditor General before the introduction of the AG Act.

This Statement offers an updated, concise and consolidated plain english summary of:

- why we audit
- what we audit
- how we audit.

More information on our audit practice is available on the Office of the Auditor General's (OAG) website at <http://www.audit.wa.gov.au>.

Why We Audit?

In the Westminster system of government all authority for government activity ultimately stems from Parliament. Public sector agencies are therefore accountable to Parliament for their use of public resources and the powers conferred on them by Parliament.

To assist it to oversee the public sector, Parliament seeks independent assurance that agencies are operating and accounting for their performance in accordance with Parliament's purpose. It is the Auditor General's role to provide this assurance.

Specifically the Auditor General:

- audits and provides an opinion on each public sector agency's annual financial statements and performance indicators
- provides an opinion on the adequacy of controls in satisfying legislative provisions
- conducts compliance and performance examinations
- reports to Parliament any significant matters.

Independent and forthright reports tabled in Parliament by the Auditor General assist parliamentarians and the public to have a better understanding of the performance of public sector agencies. These reports, together with advice provided to agencies, assist agency

APPENDIX 1: Audit Practice Statement 2007 ... continued

management to improve governance and control environments and the cost effectiveness and responsiveness of their services.

Adverse comments, recommendations or audit qualifications by the Auditor General alert Parliament and the public to matters of concern. Positive reports and opinions add credibility to an agency's assertions of good performance, increasing Parliament and community confidence.

The Auditor General is an independent officer of Parliament and is not subject to direction from anyone as to what particular matters to audit, the way an audit should be conducted or what should be included in any report on an audit. However, requests to undertake an audit can be made by either House of Parliament, the Treasurer or through Parliamentary Committees.

What We Audit?

In 2005-06 the Auditor General audited a WA public sector of over 100 000 employees, with a combined revenue and expenditure in excess of \$42 billion.

Organisations and accounts audited by the Auditor General include:

- State government departments
- statutory authorities
- State-owned corporations
- entities controlled by public sector agencies
- entities performing functions on behalf of public sector agencies
- public ledger – the Consolidated Account, Treasurer's advance account and Treasurer's special purpose accounts
- annual report on State finances.

For a comprehensive list of audited agencies refer to our current Annual Report.

Types of Audits

The Auditor General undertakes two types of audits.

- **Assurance Audits:** These audit the ‘assertions’ made by public sector agencies about their financial and non-financial performance and provide assurance that these are ‘true and fair’. These audits are undertaken in order to provide an opinion on each agency’s annual financial statements and performance indicators and on the adequacy of controls in satisfying legislative provisions.
- **Compliance and Performance Examinations:** These investigations of agencies may include whether desired outcomes are being delivered, efficiency and effectiveness of operations, compliance with legislation and policy or any other matter relating to the use of public resources.

How We Audit?

General principles

OAG adheres to the following principles:

- all audits are conducted in accordance with accounting and auditing standards and international best practice
- the highest standards of ethical and personal behaviour are demonstrated
- all audits are approached in a fair and constructive way
- audits are conducted, and reported in an impartial manner
- matters of significance arising from audits are reported to Parliament.

Common elements

Audit Evidence

Credible evidence is gathered to enable conclusions and recommendations to be made.

Audit staff gather information and evidence from a range of sources including agency records, data analysis, interviews with relevant staff members and surveys or client questionnaires. Audit work may also include discussions with special interest groups, gathering and analysing information and special studies.

APPENDIX 1: Audit Practice Statement 2007 ... continued

Access to Information

Under the AG Act audit staff have unrestricted access to information held by agencies, irrespective of any restrictions on disclosure imposed by other legislation such as secrecy and commercial in confidence provisions.

Confidentiality of audit files and working papers is ensured through strict provisions of the AG Act and exemption from key sections of the *Freedom of Information Act 1992*.

Communication

Effective communication with agencies is a vital part of the audit process.

Entrance interviews are held to clarify the audit scope and to agree on communication protocols.

Significant findings and emerging issues that arise during the audit are progressively discussed with an agency's CEO and/or nominated contact officer to ensure that they are kept fully informed.

Reporting

Under section 24 of the AG Act the Auditor General is required to report to Parliament at least once a year on the results of audits that in his or her opinion are of such significance as to require reporting. These reports may include matters of significance arising from assurance audits and compliance and performance examinations. In addition, the Auditor General may submit a report to Parliament on any compliance or performance examination.

Acting on Recommendations of the Auditor General

The Auditor General has no authority to enforce the adoption of recommendations arising from an audit. While audit can be a catalyst for positive change, the Auditor General cannot, and should not, be seen as the implementer of such change. This remains the responsibility of agency management, Executive Government and ultimately Parliament.

From time to time, Committees of Parliament review the reports of the Auditor General and may require agencies to advise on action taken in respect of matters raised in reports.

Limitations

There are limitations to any external audit. Audits are not an absolute guarantee of the truth or reliability of agency information or the effectiveness of internal controls. They may not identify all matters of significance. This is because external audit techniques involve:

- professional judgement
- use of sample testing
- assessment of the effectiveness of internal control structures
- assessment of risk.

Primary responsibility for the detection, investigation and prevention of irregularities rests with agencies. Consequently it is an agency's management who remains responsible for keeping proper accounts and maintaining adequate systems of internal control, preparing and presenting the financial statements and performance indicators, complying with the *Financial Management Act 2006* and other relevant legislation.

Assurance Audits

The Office undertakes two types of assurance audits: audits of financial statements and audits of performance indicators. Together the audits provide independent assurance to Parliament and the public regarding the reliability of the financial statements and key performance indicators included in an agency's Annual Report.

Financial Audits

Financial audits focus on public sector agencies' annual financial statements. They provide assurance to Parliament that the information provided is based on proper accounts and is presented fairly in accordance with applicable accounting standards and other mandatory professional reporting requirements, including the Treasurer's Instructions. The Auditor General's opinion will also state whether the controls exercised by the agency provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with relevant legislation.

APPENDIX 1: Audit Practice Statement 2007 ... continued

Performance Indicator Audits

Performance indicators enable performance to be measured, monitored, evaluated, reported and improved. Treasurer's Instruction 904 mandates the reporting of agency performance indicators in annual reports. The Auditor General's audit of performance indicators differs from financial audits in that the audit opinion not only addresses whether the indicators fairly represent indicated performance for the period but also provides an assessment of whether or not the indicators are relevant and appropriate having regard to their purpose.

Assurance Audit Resources

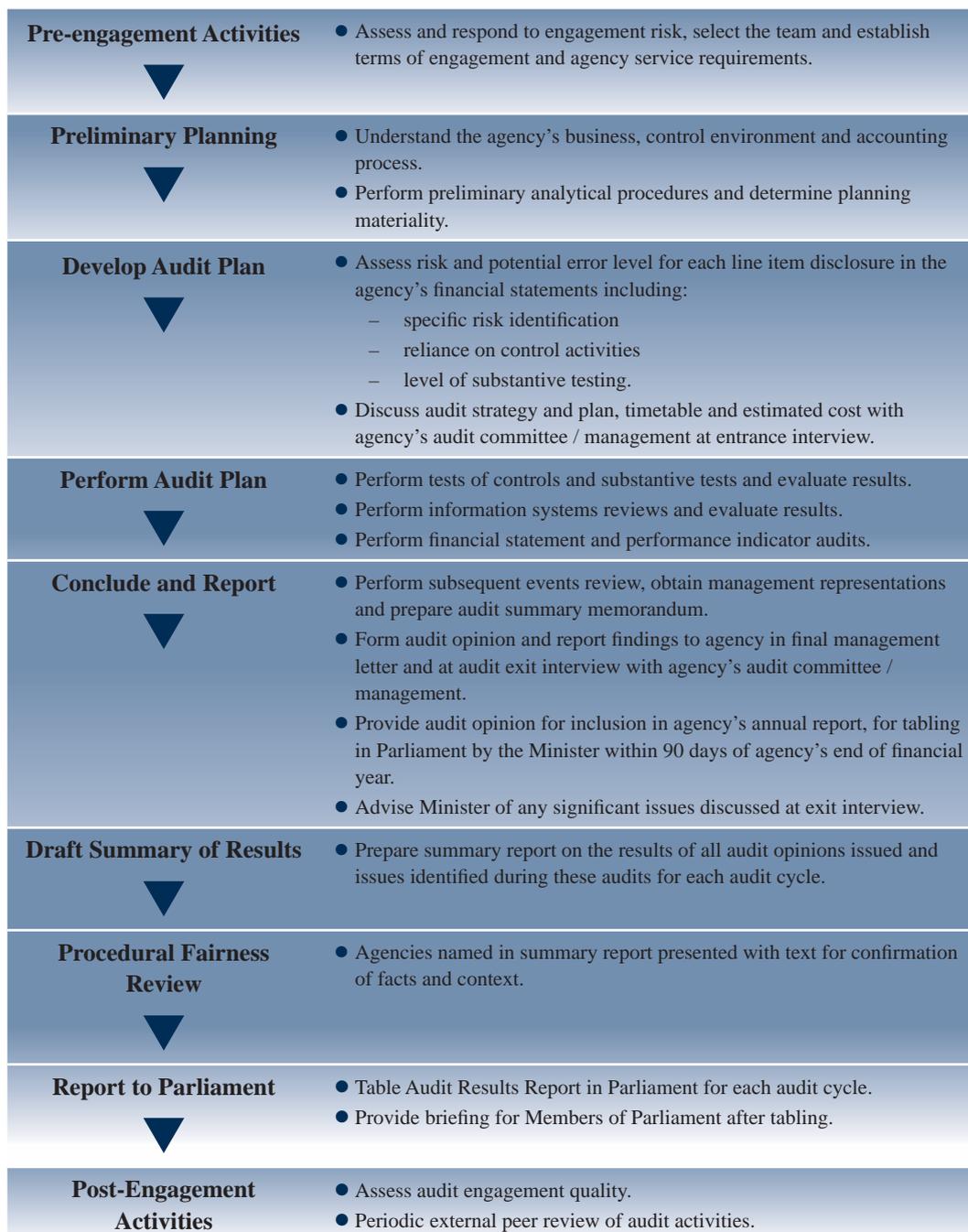
Assurance Services Division staff of the OAG undertake the financial and performance indicator audits. OAG is committed to maintaining a strong internal audit workforce to sustain a level of public sector expertise in the market that can be accessed to cope with peaks in workload. Private sector contractors appointed under the AG Act are used for specialist assistance and to assist the Division to meet reporting timelines. At least 20 per cent of audits are contracted in this way and all are conducted in accordance with professional auditing standards. The Auditor General reviews all audit work before issuing the audit opinion.

Fees are charged for the majority of assurance audit work undertaken on public sector agencies.

Methodology

Assurance audits are conducted in accordance with professional auditing standards using an audit methodology adapted to our public sector environment. A dynamic suite of tools and techniques is used enabling each audit program to be individually tailored for each agency's risk profile.

The Assurance Audit Process



Compliance and Performance Examinations

The Office undertakes two types of performance examinations – Compliance and Performance. They provide independent assurance to Parliament and the community that funds appropriated for particular activities are spent efficiently and effectively and in line with Parliament’s expectations. The examinations are undertaken in accordance with section 18 of the AG Act.

Compliance and performance examinations reinforce the accountability of Ministers and public sector managers for their performance as well as recognising and advising Parliament of management initiatives and achievements.

Compliance Examinations

Compliance examinations provide assessment of the internal controls and legislative compliance of an agency. They generally involve assessing:

- the adequacy of internal controls and the functionality of computerised information systems including business continuity and management of risks
- compliance with legislation, public sector policies, an agency’s own internal policies and accepted good practice
- instances of inefficiency, waste or extravagance.

Performance Examinations

Performance examinations evaluate whether an agency is effectively meeting its objectives and using its resources economically and efficiently to deliver desired outcomes. Examinations can cover all or part of the activities of an agency or agencies. The examinations seek to improve resource management and add value to an agency through recommendations on improving operations and procedures.

Resourcing Compliance and Performance Examinations

Two separate Divisions of the OAG undertake these compliance and performance examinations: Compliance and Information Systems Division and the Performance Review Division. The examinations are principally conducted by internal staff, although specialist assistance is obtained when required.

Methodology

All reviews are conducted using our own methodology which complies with the AG Act.

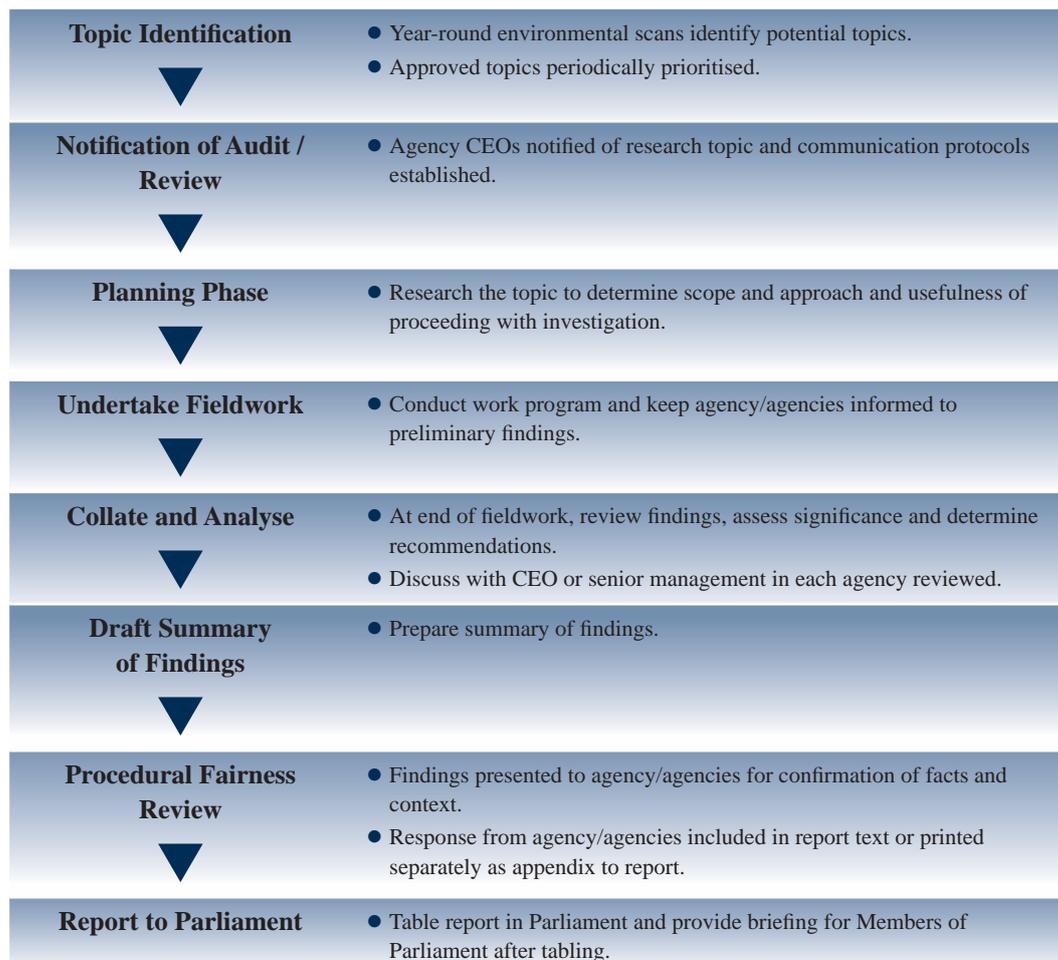
Following up Examinations

The need for a follow-up examination is usually considered two to three years after a report is tabled. The decision to undertake a follow-up examination will take into account any agency responses provided to Parliamentary Committee inquiries. Any follow-up examination aims to provide Parliament with an assessment of changes that have occurred as a result of the initial examination.

Follow-up examinations are not undertaken when circumstances have changed significantly since the original report or where reports from Parliamentary Committees or other sources have already provided an adequate assessment of agency progress.

APPENDIX 1: Audit Practice Statement 2007 ... continued

The Examination Process



Further Information

For more information on how we go about conducting our audits, including additional explanation on some of the items included in this Practice Statement, please refer to <http://www.audit.wa.gov.au>.

APPENDIX 2:

Alphabetical Index of Agencies in Report

A

Albany Cemetery Board 19
Anzac Day Trust 16
Art Gallery of Western Australia 24

B

Bunbury Cemetery Board 19

C

Central TAFE 8
Central West TAFE 8
Challenger TAFE 8
Chowerup Cemetery Board 19
Coal Industry Superannuation Board 24
Commissioner of Main Roads 24
Curtin University of Technology 8, 15
Curtin University of Technology Superannuation Scheme
1968-1993 19
C Y O'Connor College of TAFE 8

D

Department of Agriculture and Food 24
Department of Education and Training 9, 11, 19, 21
Department of Health 20, 24
Department of Housing and Works 24
Department of Land Information 19
Department of Local Government and Regional
Development 25
Disability Services Commission 25
Dwellingup Cemetery Board 19

E

ECU Resources for Learning Ltd 8
Edith Cowan University 8, 15
Electricity Networks Corporation 17

F

Family Court of Western Australia 25
Fire and Emergency Services Authority 25
Fire and Emergency Services Superannuation Board 25
Foundation for Advanced Medical Research Inc 19
Friends of the WCHS Inc 19

G

Geraldton Cemetery Board 19
Government Employees Superannuation Board 23
Government House Foundation of Western Australia Inc.
16
Great Southern TAFE 8

K

Kalgoorlie-Boulder Cemetery Board 19
Keystart Bonds Limited 17
Kimberley TAFE 8

L

Legal Contribution Trust 16
Local Health Authorities Analytical Committee 19, 20

M

Murdoch I.L.O.. Pty Ltd 8
Murdoch Investments Company Pty Ltd 8
MurdochLINK Pty Ltd 8
Murdoch Retirement Services Ltd 8
Murdoch University 8, 15
Murdoch University Foundation 8
Murdoch University Veterinary Trust 8

O

Office of Shared Services 19

P

Pilbara TAFE 8
Professional Standards Council 19, 20

Q

Quadriplegic Centre Board 25

R

Rural Business Development Corporation 25

S

South Caroling Cemetery Board 19
South West Cogeneration Joint Venture 19
South West Regional College of TAFE 8
Swan TAFE 8

U

Uniservices Kalgoorlie Pty Ltd 8
University Club of Western Australia Pty Ltd 8
University of Western Australia 8, 15

W

Water Corporation 17
West Coast TAFE 8
Western Australian Centre for Remote and Rural Medicine
25

Previous Reports of the Auditor General

2007

Second Public Sector Performance Report 2007 – Major Information and Communications Technology Projects – Performance Examination – Security of Wireless Local Area Networks in Government	4 April 2007
Public Sector Performance Report 2007 – Arrangements for Managing the Performance of Chief Executive Officers – Prompt Payment by Government – Management of Consumer Protection Investigations	28 March 2007
Having your Say: Public Participation in Government Decision-Making	28 February 2007

2006

Room to Move: Improving the Cost Efficiency of Government Office Space	22 November 2006
Audit Results Report by Ministerial Portfolios at 16 October 2006	25 October 2006
Management of Ramsar Wetlands in Western Australia	13 September 2006
Second Public Sector Performance Report – Western Power Senior Executive Payouts – Informing the Public: Providing Information on the Timeliness of Services – Setting Fees – Extent of Cost Recovery – Follow-up	30 August 2006
Procurement Reform: Beyond Compliance to Customer-Focus	28 June 2006
Help Wanted: Public Service Workforce Management	21 June 2006
Early Diagnosis: Management of the Health Reform Program	14 June 2006
Behind the Evidence: Forensic Services	31 May 2006
Public Sector Performance Report – Management of the Waterwise Rebate Program – Regulation of Animal Feedstuffs, Hormonal Growth Promotants and Veterinary Chemicals	17 May 2006
Audit Results Report on Universities and TAFE Colleges and other audits completed since 11 November 2005	12 April 2006
Management of the TRELIS Project	12 April 2006

The above reports can be accessed on the Office of the Auditor General's website at www.audit.wa.gov.au/

On request these reports may be made available in an alternative format for those with visual impairment.

