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FRAUD PREVENTION AND DETECTION IN THE PUBLIC SECTOR

This report has been prepared for submission to Parliament under the provisions of section 25 of the Auditor General Act 2006.

Performance audits are an integral part of the overall audit program. They seek to provide Parliament with assessments of the effectiveness and efficiency of public sector programs and activities, and identify opportunities for improved performance.

The information provided through this approach will, I am sure, assist Parliament in better evaluating agency performance and enhance parliamentary decision-making to the benefit of all Western Australians.

COLIN MURPHY
AUDITOR GENERAL
19 June 2013
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Fraudulent and corrupt activities by definition involve deception and dishonesty. Such
behaviour by its nature can be difficult to detect so organisations need to be vigilant.
Fraud and corruption can have a significant impact on an organisation reputation and
resources. The incidence of fraud and corruption in government agencies appears
to be on the increase. The Western Australian Police and the Corruption and Crime
Commission have advised us of their concern at the number of reported allegations
involving government agencies. The best strategy for addressing fraud is to identify and
raise awareness of the risks and put in place effective controls to mitigate those risks.
The intent of this audit is to promote awareness of fraud and corruption risks and good
practice approaches to managing them.

The nine agencies in this report undertake widely differing activities and so possibly
face quite different risks for fraud and corruption. In fact, seven of these agencies have
experienced fraud or corruption in recent years. However, no agency had a coordinated
approach to managing its fraud and corruption risks though all agencies had directed
some of their activity towards managing these issues. While for some agencies bringing
their fraud and corruption controls up to standard, will require only a little extra effort, for
others a more concerted approach is needed. I expect this report will assist all agencies
in adopting a more proactive stance to address their fraud and corruption risks.
Executive Summary

Overview

There have been a number of high profile incidents of fraud and corruption in the Public Sector in recent years. The financial cost of fraudulent and corrupt activities can be large. Surveys conducted of the NSW and Commonwealth Public Sector suggest fraud can cost millions of dollars annually. In addition to the financial costs, fraud and corruption can cause serious reputational damage to an organisation and diminish public trust in executive oversight.

By definition fraud and corruption involves deceptive and dishonest behaviour and can be very hard to detect. Agencies need to be proactive in identifying their fraud and corruption risks, putting in place appropriate controls to mitigate them, and raising awareness amongst staff about the risks and how they are managed.

The Australian Standard on fraud and corruption control provides useful guidance for organisations on better practice for managing fraud and corruption risks. A key component of the Standard is developing a fraud and corruption control plan. The plan covers planning and resourcing; prevention; detection; and response. Federal Government agencies are required to refer to the Standard when developing fraud and corruption control plans.

In 2012, the WA Police raised concerns with the Auditor General about the level of public sector fraud incidents, which indicated that agencies’ approaches to minimising fraud and corruption were not effective.

Western Australian public sector agencies are expected to manage all their risks including fraud and corruption through their broader risk management processes. Managing the risk can include a focus on awareness and training such as agency specific codes of conduct and accountable and ethical decision making training.

We examined nine agencies to determine whether they had identified their fraud and corruption risks and established adequate controls and supporting better practice arrangements to minimise the risks. We also developed a maturity model to help agencies identify areas of concern or better practice, and inform management how the agency performed in addressing these risks.
Executive Summary

Conclusion

Of the nine agencies audited, seven had experienced incidents of fraud or corruption in recent years.

Most agencies lacked a coordinated approach to managing fraud and corruption risks. While all the agencies had well-established risk management processes, only two had specifically considered the risk of fraud and corruption through this process. We noted that none of the agencies had a fraud and corruption control plan, although two of the agencies had started to develop a plan.

All of the agencies could strengthen their prevention and detection programs. Where incidents of fraud or corruption had occurred, agencies had responded appropriately, but could do more to strengthen controls based on lessons learnt.

Key Findings

Agencies lacked a coordinated approach to managing fraud and corruption risks:

• No agency had developed a fraud and corruption control plan. The Standard recommends this as an organisation’s first step to control its fraud and corruption exposure. Such a plan represents better practice and enables agencies to assure themselves that their approach to managing fraud and corruption risks is comprehensive, on-going and effective. Without organisational commitment agencies are less likely to identify and address their specific fraud and corruption risks.

• All agencies identify and assess risks as part of their organisational risk management processes. However, seven agencies had not considered the specific risk of fraud or corruption through this process. It is important that agencies identify fraud and corruption risks specific to their operations, so they can then implement effective policies, procedures and suitable controls to mitigate the identified risks.

Agencies can do more to prevent fraud and corruption. We tested two basic fraud controls and found:

• All nine agencies were conducting some form of employment screening, though the reasons for the screening were not well documented or well understood by those who conducted it. It was therefore not surprising to find that agencies were not consistently conducting this screening.

• Five agencies did not have a coordinated approach to training staff for fraud and corruption. Training enables agencies to highlight indicators of fraud to staff and to give them the basic skills to recognise circumstances that could give rise to fraud.
Most agencies have resources allocated to the conduct of employment screening and the coordination of training. However these resources have not been focussed on fraud and corruption as a potential risk.

**Fraud and corruption risks are not sufficiently linked to internal audit programs.**

Only two agencies had identified their specific fraud and corruption risks and only one of these two had linked these risks to their agency's internal audit program. A function of Internal Audit is to test the effectiveness of controls including those that can prevent or detect fraud and corruption.

**Agencies responded appropriately to incidents of fraud where they had occurred, but they did not conduct post incident reviews**

We found all agencies that had incidents of fraud had investigated and taken appropriate action. Only two agencies required post incident reviews of controls following the identification of fraud, and only one analysed incident trend information to identify systemic control weaknesses. Agencies may be missing opportunities to strengthen controls through lessons learned.

**Our fraud and corruption maturity assessment shows that all agencies have room for improvement.**

Our overall assessment of the maturity of each agency highlighted that all agencies regardless of size had room for improvement in how they prevented and detected fraud. We rated each agency against five criteria and gave ratings of zero to five on each with three being acceptable. Only one agency met the minimum rating on all criteria.

**What Should Be Done?**

All agencies should review their management of fraud and corruption to ensure it includes:

- organisational commitment to and awareness of fraud and corruption issues
- specific consideration of fraud and corruption risks as part of their risk management processes
- concise policies and procedures covering fraud and corruption management with consideration of the need for a specific fraud and corruption control plan
- allocation of sufficient resources to manage fraud and corruption
- effective employee, supplier and customer vetting
- fraud and corruption training and awareness programs
- alignment of the internal audit program with agency fraud and corruption risks
- post incident reviews of controls.
Agency Responses

Insurance Commission of Western Australia.

The Insurance Commission of Western Australia has reviewed and carefully considered the “Fraud Prevention and Detection in the Public Sector” report.

We note the observations in the report and our Audit and Risk Committee will monitor progress on items relevant to the business.

Polytechnic West

Polytechnic West (PWA) is pleased that the OAG has acknowledged the very good practice deployed within the agency in monitoring key aspects of our corporate governance, risk management and the development of policies and practices relating to fraud prevention and detection. PWA regards such matters as central to good governance within the public sector and has committed significant resources and effort to staff awareness training and improving prevention and detection processes.

The findings concerning the need for an overarching plan to identify and mitigate potential acts of fraud and/or corruption and the need for a systematic assessment of fraud and corruption risks is acknowledged. The minor issues identified in the audit are also noted. PWA will address these findings over the course of this year as well as build on the processes and practices already in place.

Water Corporation

The Water Corporation always supports good governance practices and reviews like this one contribute towards maintaining a good internal control framework.

It is pleasing to note that there are no significant findings and that we demonstrate very good practice in elements of our risk management and corporate governance processes. We will always strive to improve, and with regard to the three moderate issues and one minor issue identified, we will ensure they are considered and appropriately actioned in the context of a large complex organisation.
Murdoch University

Murdoch University participated in the performance audit of “Fraud Prevention and Detection in the Public Sector” acknowledging that the University takes its fraud and corruption management obligations seriously, and in the knowledge that management was actively addressing the known gaps in the fraud framework of the University. The exercise was worthwhile in confirming that management is on the right track in identifying and implementing improvements across the board, and acknowledges work that was planned prior to the commencement of audit fieldwork (and now well in train). We thank the OAG for providing useful insight into how we can continue to improve our approach to fraud and corruption, and note that management will be implementing, and in some cases have already completed, recommendations arising from the audit.

Department of Transport

The Department of Transport welcomes the Office of the Auditor General’s report into Fraud Prevention and Detection in the Public Sector and supports the recommendations made. The agreed management actions to address the recommendations will further embed the changes required to strengthen the Department of Transport’s control environment in respect of fraud and corruption management.
In recent years there have been a number of high profile public sector frauds throughout Australia. Fraud and corruption can result in considerable financial losses to the agencies and organisations involved. In 2012 the New South Wales Audit Office conducted a survey and found that 48 per cent of agencies had identified fraud, with estimated losses amounting to $21 million over the previous three years. The Commonwealth Public Sector reported fraud costs of $498m in 2009-2010. The recent 2012 Global Fraud Study, conducted by the Association of Certified Fraud Examiners noted that “Survey participants estimated that the typical organisation loses five per cent of its revenues to fraud each year”. WA Police advised it is currently utilising 70 per cent of its fraud investigation resources on fraud and misappropriation on government and State service providers. In 2011-12 WA Police investigated approximately $23 million in public sector fraud.

By definition, fraudulent and corrupt activities involve deception and dishonesty. Not surprisingly these behaviours are difficult to detect and may go unnoticed for many years. While it is not possible to prevent all instances of fraudulent or corrupt behaviour, it is generally recognised that a coordinated and structured approach is the most effective way to identify and manage these risks.

We looked for better practice on controlling fraud and corruption and determined that the Australian Standard AS 8001-2008 Fraud and Corruption Control (the Standard) was the most appropriate tool to assess the effectiveness of agency preparedness.

Federal Government agencies as well as the Queensland and New South Wales State Governments are required under legislation to identify and manage fraud and corruption risks. In doing so, they are required to refer to relevant standards including the Australian Standard. This is an informative resource for the management of fraud and corruption for organisations. It requires development of a fraud and corruption control plan. Four key components of the plan are:

- planning and resourcing
- prevention
- detection
- response

Western Australian public sector agencies are not currently required to have specific plans in place to reduce the risk of fraud and misconduct. This was a requirement of the Premiers Circular 2005/02 Corruption Prevention, but was rescinded in November 2009. Agencies are now required to address fraud and corruption risks through their risk management processes, codes of conduct, and by training and awareness. Public Sector Commissioner’s Instruction No 8 requires that all public sector employees receive accountable and ethical decision making (AEDM) training. The training includes a module on fraud and corruption.
What Did We Do?

Our objective was to determine whether agencies identified their fraud and corruption risks and established adequate controls and supporting better practice arrangements to minimise the risks.

The specific lines of inquiry were:

- Have agencies identified their internally and externally generated fraud and corruption risks and established a plan setting out their approach to controlling their exposures?
- Have agencies implemented adequate controls and supporting policies and practices to prevent and detect fraud and corruption?
- Do agencies properly investigate and manage suspected fraud and corruption and address identified gaps in their control framework?

We examined fraud and corruption management in the following nine agencies:

- Department of Transport (DoT)
- Insurance Commission of Western Australia (ICWA)
- Murdoch University (MU)
- Polytechnic West (PWA)
- Rottnest Island Authority (RIA)
- Water Corporation (WC)
- Western Australian Institute of Sport (WAIS)
- Western Australian Land Information Authority (Landgate)
- Wheatbelt Development Commission (WDC).

Agencies were selected to include small, medium and large workforces; undertaking a variety of work; and therefore susceptible to a variety of fraud risks.

We interviewed agency representatives, and reviewed relevant documents such as risk assessment processes, risk registers, employment screening process, training programs, fraud escalation processes, detection plans, internal audit plans, reporting processes and whistle blower protection programs.

We interviewed members of the executive for each agency to gain insight into their understanding of the agency's fraud processes and incidents.

We developed a maturity model to assess and highlight agencies’ progress in mitigating the risk of fraud and taking action if and when it does occur.
What Did We Do?

The audit did not specifically seek to detect acts of fraud or corruption rather we assessed agencies’ own capacity for fraud and corruption planning and resourcing, prevention, detection and responses.

The audit was conducted in accordance with Australian Auditing and Assurance Standards.
Planning and resourcing

Agencies lacked a coordinated approach to managing fraud and corruption risks

Fraud and Corruption Control Plan

None of the agencies we examined had a documented fraud and corruption control plan in place. Only ICWA and Murdoch University had started to develop a plan. The other seven agencies had not considered the need to develop a plan specifically for fraud and corruption control. Prior to the date of this report Murdoch University had completed a fraud and corruption control plan which was approved and published in February 2013.

A fraud and corruption control plan enables agencies to ensure that their approach to managing fraud and corruption is comprehensive and subject to regular review to ensure ongoing effectiveness. A fraud and corruption control plan is the first step in the integral management of fraud and corruption as a business risk. Key elements of a fraud and corruption control plan include:

- organisational commitment to and awareness of fraud and corruption issues
- specific consideration of fraud and corruption risks
- concise policies and procedures covering fraud and corruption management
- allocation of sufficient resources to manage fraud and corruption
- effective employee, supplier and customer vetting
- fraud and corruption training and awareness programs
- post incident reviews of controls.

Fraud and Corruption Risk Identification

Of the nine agencies we examined, seven had identified at least one incident of fraud or corruption in recent years. These incidents were typically for low-level amounts and included misuse of credit cards, misappropriation of assets or theft, timesheet fraud and identity fraud. However, the Police and the Corruption and Crime Commission made it clear that public sector fraud is much more prevalent and serious than suggested by these known instances.

Only two of the nine agencies we examined had completed a risk assessment which actively considered fraud and corruption as a category of risk for each area of
their business. All agencies were conducting risk assessments in line with Treasurer’s Instruction 825 *Risk Management and Security*. However, fraud and corruption risks were considered in an ad hoc manner, with only some business areas identifying specific fraud and corruption risks. We believe it likely that the agencies had not identified all the genuine fraud and corruption risks that they need to control.

We found that agencies’ risk registers did contain some fraud risks, but there did not appear to be a coordinated approach to the identification and then classification of those risks across the individual agencies. Most agencies advised that fraud was not normally a focus of their risk management process. Only ICWA had conducted an individual fraud and corruption risk assessment though this was not incorporated into their normal risk management process.

**Prevention**

**Agencies can do more to prevent fraud and corruption**

We tested agencies’ implementation of two key fraud and corruption prevention strategies and found that only one agency had a comprehensive approach to both background checking of employees and staff training. The Standard recommends a focus on the training of, and communication to staff about fraud as well as employment screening for new and existing employees. We found areas for improvement across all nine agencies.

**Employment screening**

No agency had assessed the need to carry out comprehensive checks on employees in key positions. Comprehensive employee screening reduces the risk of potential security breaches and provides a higher level of assurance as to the identity, integrity and credentials of employees.

Although all agencies request information from job applicants, such as qualifications, identification, references and in some cases police clearances, only two agencies followed through in the collection of this information. For example, some agencies requested birth certificates and passports as proof of identification and nationality to meet employment requirements, but...
accepted only a driver’s license. Also no agency was able to demonstrate that it had considered whether specific staff positions required screening, such as if the position had access to sensitive information, could initiate expenditure or procure goods and services.

The recent high profile case in Queensland Health where an employee stole $16.6 million of public money over a period of six years highlights the importance of background checks. The lack of background checks in that case enabled the person to progress into a position of trust which they used to commit significant acts of fraud.

The Public Sector Commission advised that it recognises the relevance of employment screening for particular types of roles. With this in mind, it is currently examining the application of different recruitment, selection, appointment and induction controls involving positions where there may be a heightened business requirement for more formal screening checks and associated controls.

Communication and awareness

Of the nine agencies only four had fraud training for staff. The other agencies relied on induction training or the accountable and ethical decision making training for fraud training and awareness.

The Public Sector Commission delivers and actively promotes the Accountable and Ethical Decision Making (AEDM) training program as a key risk mitigation strategy for fraud and corruption. The Public Sector Commission considers this program is most effective when the modules are customised to fit an agency’s integrity risk profile and internal mechanisms for reporting suspected fraud or corruption. This training, coupled with the Public Sector Induction Program run by the Commission, ensures a public sector focus on ethical obligations and agency responsibilities.

Recent studies have shown that a significant number of reported fraud incidents are by employees who become aware of changes in personal circumstances of other employees or irregularities in processing and therefore inform management (Figure 1). Training and awareness campaigns that educate staff on the signs of potential fraudulent behaviour can greatly assist in the early detection of incidents.
**What Did We Find?**

![Bar chart showing the percentage of tips from different sources: Employee 50.9%, Customer 22.1%, Anonymous 12.4%, Other 11.6%, Vendor 9.0%, Shareholder/Owner 2.3%, Competitor 1.5%](source: Association of Certified Fraud Examiners)

**Figure 1: Detection of Fraud Schemes – Source of Tips**

Association of Certified Fraud Examiners 2012 Global Fraud Study (the sum of percentages is greater than 100 per cent due to survey respondents being allowed to select more than one response. For example, a case where tips were received from multiple parties might have fallen into several categories)

**Detection**

*Fraud and corruption risks are not sufficiently linked to internal audit programs*

Without good identification of fraud and corruption risks facing an agency it is difficult to craft a fraud and corruption detection program to the actual risks faced.

All agencies’ internal audit program focused on areas of perceived risk such as credit card transactions, processing of payments and payroll. However, the internal audit programs of only two agencies specifically focused on fraud or corruption prior to the audit. Murdoch University had identified the need to include fraud and corruption as part of their annual audit program and this has been scheduled for completion in 2013. The internal audit committees and internal audit staff generally

**Fraud Detection**

*DOT reported wide spread fraud in their Taxi USS system which had resulted in driver’s claiming for hundreds of trips with disabled passengers that never occurred. This was the result of having no auditable checks and balances resulting in an ongoing abuse of the system.*

WA Police
What Did We Find?

Rely on their professional expertise and experience to plan fraud and corruption detection programs. A more coordinated approach could be achieved through the use of fraud and corruption risk assessments.

Response

Agencies responded appropriately to incidents of fraud where they had occurred, however did not require post incident reviews or trend analysis as part of their fraud management framework.

We found that where incidents of fraud had occurred agencies had investigated them in a timely manner and taken appropriate action. This included reporting to the Corruption and Crime Commission and where necessary to the Police. Perpetrators were appropriately disciplined. Depending on the nature of the incident this ranged from internal disciplinary action to dismissal.

We noted that agencies’ policies do not require post incident review of controls or trend analysis following significant incidents of fraud or corruption. Two agencies regularly reviewed the controls following a fraud incident however none analysed trends on an annual or bi-annual basis to identify systemic control weaknesses. Monitoring and tracking of incidents allows agencies to identify trends that may indicate that improvements to controls are required.

During the course of the audit it was noted that there were varied approaches to the recording of information. Five agencies do not record any information in a central register while four have a well-developed register which could allow management to conduct regular analysis.

Fraud and Corruption Maturity Model

Based on our agency fraud and corruption maturity assessment all agencies have room for improvement.

During the audit we developed a maturity model based on key components of the Australian Standard. In line with the Standard, we used five categories to assess the maturity of fraud and corruption control at agencies:

- assess and manage fraud risks
- fraud policy development
- communication and training
- prevention and detection
- response.

For each category, agencies’ controls and activities were assessed using the criteria and associated rating scale shown in Figure 2.
What Did We Find?

### Ratings

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<th>Description</th>
<th>Details</th>
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<tr>
<td>5</td>
<td>Optimised</td>
<td>Processes have been refined to a level of good practice, based on the results of continuous improvement and maturity modelling with other enterprises.</td>
</tr>
<tr>
<td>4</td>
<td>Managed and measurable</td>
<td>Management monitors and measures compliance with procedures and takes action where processes appear not to be working effectively. Processes are under constant improvement and provide good practice. Automation and tools are used in a limited or fragmented way.</td>
</tr>
<tr>
<td>3</td>
<td>Defined</td>
<td>Procedures have been standardised and documented, and communicated through training. It is mandated that these processes should be followed. However, it is unlikely that deviations will be detected. The procedures themselves are not sophisticated but are the formalisation of existing practices.</td>
</tr>
<tr>
<td>2</td>
<td>Repeatable but intuitive</td>
<td>Processes have developed to the stage where similar procedures are followed by different people undertaking the same task. There is no formal training or communication of standard procedures, and responsibility is left to the individual. There is a high degree of reliance on the knowledge of individuals and, therefore, errors are likely.</td>
</tr>
<tr>
<td>1</td>
<td>Initial/ad hoc</td>
<td>There is evidence that the enterprise has recognised that the issues exist and need to be addressed. There are, however, no standardised processes. Instead, there are ad hoc approaches that tend to be applied on an individual or case-by-case basis. The overall approach to management is disorganised.</td>
</tr>
<tr>
<td>0</td>
<td>Non-existent</td>
<td>Complete lack of any recognisable processes. The enterprise has not even recognised that there is an issue to be addressed.</td>
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**Figure 2: Key to Maturity Model Ratings**

Agencies were categorised based on revenue and number of employees. This allowed for a comparison of similar sized agencies. However it did not take into account the nature of the service provided and therefore the differing risks faced by each agency. We expected agencies to achieve at least a rating of ‘three’ in each category, with larger, better resourced agencies performing at a higher level. What we found was that all agencies had room for improvement. Only three agencies achieved a score of four (managed and measurable) in any category, while the most common rating across all categories and agencies was two (initial/ad hoc). We note that despite their low ratings, both Murdoch University (Figure 3) and the Department of Transport (Figure 4) were already reviewing their fraud and corruption management. Both agencies had plans in place to implement reforms to correct identified shortfalls.
Landgate was the only agency that achieved a rating of three or above across all categories (Figure 4). Following a high profile fraud incident in 2011, Landgate has strengthened its fraud and corruption framework. ICWA and Water Corporation also demonstrated reasonably good levels of maturity across the five categories we assessed (Figure 3).

We did not expect the two smallest agencies (WAIS or WDC) to perform at the same level as the larger entities. However our assessment indicates all of the agencies have room for improvement. We noted that some smaller agencies were using policies and resources already developed by larger agencies. For instance, some smaller agencies utilised the policies from the Public Sector Commission and risk management advice from the Insurance Commission for developing their own framework. This greatly enhanced their effectiveness and also reduced their time and cost in gaining this information and expertise.

![Graph showing assessment of agencies](image)

**Figure 3: Large Agencies**
What Did We Find?

**Figure 4: Medium Agencies**

**Figure 5: Small-medium Agencies**
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