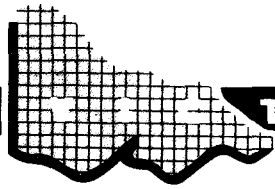
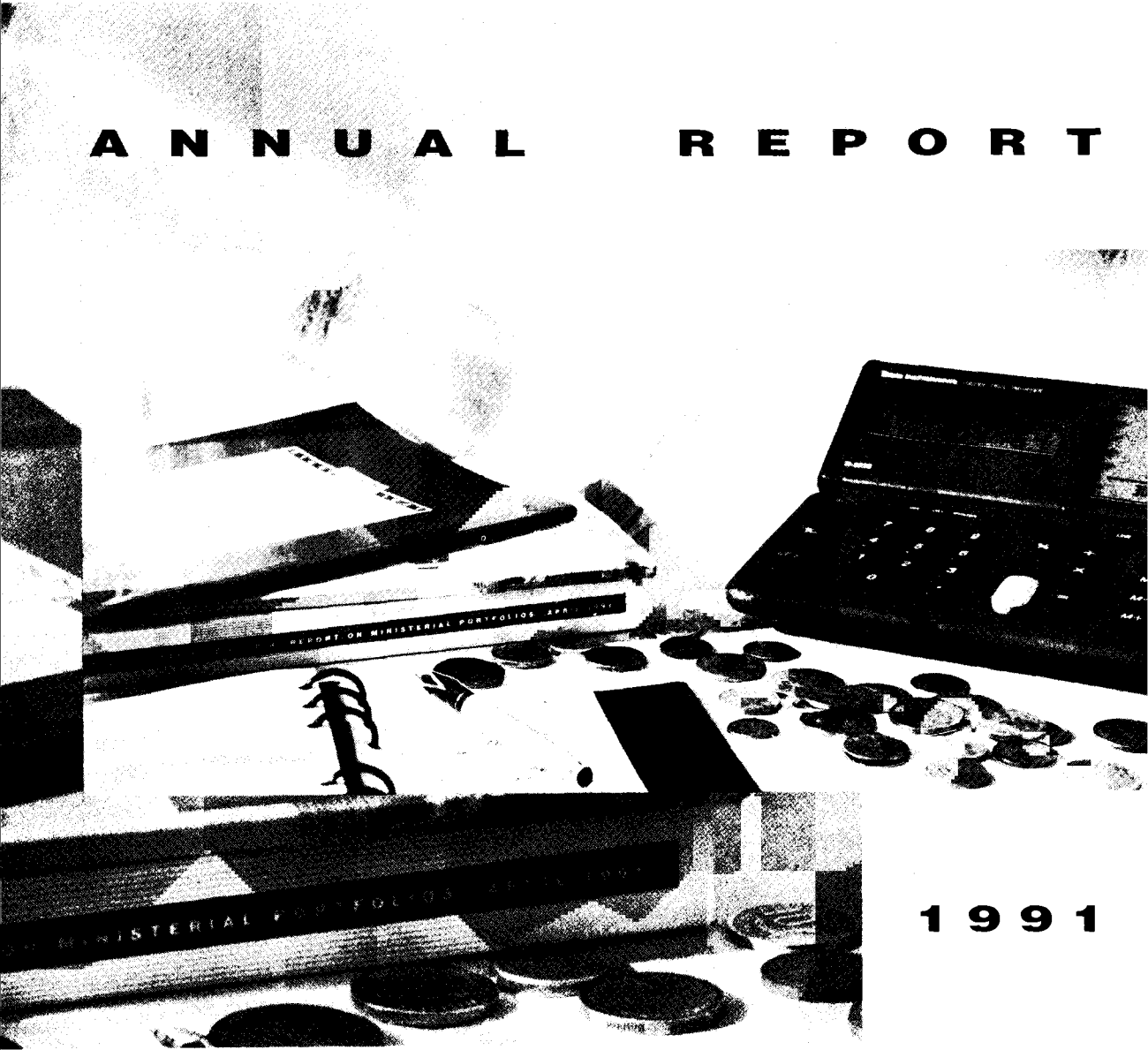


A U D I T V I C T O R I A



A N N U A L R E P O R T



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OFFICE OF THE AUDITOR - GENERAL OF VICTORIA

OFFICE OF THE AUDITOR-GENERAL AT A GLANCE

■ OFFICE OBJECTIVE

The Office provides assurances to the Parliament and the public on the financial affairs of the Government of Victoria. It also promotes and encourages the development of sound financial and resource management in the Victorian public sector.

■ PRINCIPAL LEGISLATION

The *Audit Act* 1958 is the main legislation governing the work of the Office.

■ AUDIT RESPONSIBILITIES

The Office is responsible for the financial and performance audits of 549 organisations including:

- Parliament;
- administrative units;
- public bodies;
- post-secondary educational institutions;
- public hospitals and ambulance services;
- superannuation funds;
- companies and joint ventures; and *trusts*
- local water and sewerage authorities.

■ AUDIT OPERATIONS

The Office completed 635 audits during 1990-91 (605, 1989-90).

Potential revenue of around \$73 million had been forgone by the State as a consequence of inefficiencies which were identified by audit during the year. In addition, potential savings to the State of approximately \$18 million were also identified by audit as being achievable by addressing organisational deficiencies. Further potential savings were identified by audit in various portfolios, but could not be quantified.

■ STAFF

Number of staff at 30 June 1991 : 164

- Males (102)
- Females (62)

Number of agents engaged : 67

■ FINANCIAL RESULTS

Net cost of operations : \$7.1 million, 1990-91 (\$5.4 million, 1989-90).

Fee revenue : \$9.1 million, 1990-91 (\$7.2 million, 1989-90).

VICTORIA

*Please Return to
Gary Paisley
Division R*

ANNUAL REPORT
of the
OFFICE OF THE AUDITOR-GENERAL
OF VICTORIA

for the year ended 30 June 1991

*(editorial)
change* "trusts"

Prepared in accordance with the
Annual Reporting Act 1983

MELBOURNE
L.V. NORTH, GOVERNMENT PRINTER
1991

ISSN 1030-2026

October 1991


The Hon. Joan E. Kirner, A.M., M.P.
Premier of Victoria
1 Treasury Place
Melbourne, Vic. 3002

Dear Premier

**Annual Report of the
Office of the Auditor-General of Victoria
for the year ended 30 June 1991**

As required by section 8 of the *Annual Reporting Act* 1983, I enclose the *Annual Report* of the operations and audited financial statements of the Office of the Auditor-General for the year ended 30 June 1991.

Yours sincerely



C.A. BARAGWANATH
Auditor-General

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OFFICE OF THE AUDITOR-GENERAL OF VICTORIA

Level 14, 222 Exhibition Street
Melbourne, Victoria 3000

Telephone: 651 6012 Fax: 651 6050



"PRODUCTIVITY THROUGH PROFESSIONALISM"

THE YEAR IN REVIEW



The activities of my Office during 1990-91 have again been directed towards maintaining its position as the pre-eminent external, public sector audit body in Australia. I feel that we have been most successful in this endeavour - no doubt due to the untiring efforts and professional competence of the staff of the Office. I sincerely thank them all for their outstanding contributions over the year.

During 1990-91, the Office operated within an environment of economic difficulty for Victoria. We were faced with the challenge of tackling an ever-increasing range of financial and resource management issues, and of providing timely and quality assessments to our clients, i.e. Parliament and the public. My *Report on the Treasurer's Statement, 1989-90*, which was issued in October 1990, was one of the Office's most important Reports in that it provided a comprehensive overview of the State's financial situation.

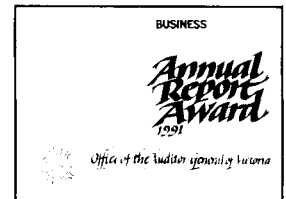
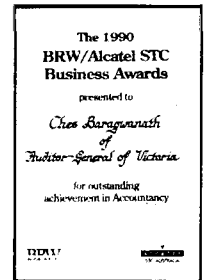
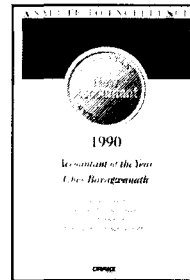
While Victoria faced financial constraints during 1990-91, so too did my Office. This required a need for us to work harder and smarter, within the confines of limited resources. As a direct consequence of this challenge, new audit methodologies were introduced and these, together with advances in computing technology, resulted in increased output and commensurate gains in efficiency and economy.

The public interest and community expectations surrounding the Office's activities heightened over the year. While it is generally accepted that the Office is in the *auditing business*, it is equally important that it be in the *communication business*, and we have ensured that the findings and recommendations contained in our Reports to Parliament receive a high profile. The Parliament, government, auditees and the media continued to play an important role in acting upon the information we provided throughout the year.

During the year, the Office continued to seek more positive ways to improve its operations as well as contributing to the effectiveness, efficiency and accountability of the Victorian public sector. Highlights included:

- The Premier undertook to provide the Office with additional resources in order to enable it to conduct performance audits in line with the expanded mandate provided by Parliament in 1990;
- Commencement of steps to overhaul the *Audit Act 1958* to reflect modern audit legislation;
- The Office completed 635 audits of annual financial statements;

- New audit methodologies in the form of the Enhanced Financial Audit Methodology (EFAM) and the Victorian Performance Audit Methodology (VPAM) were introduced;
- Five Reports which identified approximately \$73 million of forgone revenue and approximately \$18 million of potential savings were tabled in the Parliament during the year;
- Positive action by the Government to address deficiencies identified by audit has commenced, and this is expected to reduce the number of outstanding issues raised in my Reports to Parliament;
- On behalf of the Office, I accepted the following awards:
 - "Accountant of the Year"
 - "Business Award for Accountancy";
- For the third consecutive year, the Office received a Silver Award from *Australian Business* in recognition of our high standard of excellence in annual reporting;
- The 5 year Future Information Technology plan, initiated in 1986, was finalised and the Office now possesses state-of-the-art computing facilities; and
- The working environment for staff was enhanced through the re-location of the Office to new premises.



A further significant highlight during the year concerned the Office's *Corporate Plan, 1986-87 to 1990-91*, which drew to a close. The Plan, which has guided Office operations over the past 5 years, identified a number of key issues, goals, strategies and action plans. In my opinion, the Office has been successful in implementing the Plan over the period and this has set a firm foundation for the next 3 year Corporate Plan. A summary section on the achievements under the inaugural Corporate Plan is included on pages 43-48 of this *Annual Report*.

I am confident that in the years to come, the Office will continue to maximise its contribution to the financial and resource management of the Victorian public sector. The dedication and ability of my staff will continue to enable my Office to quickly respond to the challenges of the current financial environment, and in so doing, effectively serve the needs of Parliament, government, auditees and the taxpayers of Victoria.


 C.A. BARAGWANATH
 Auditor-General

OFFICE OF THE AUDITOR-GENERAL

■ INTRODUCTION

This *Annual Report* describes the functions and operations of the Office of the Auditor-General and presents the audited financial statements of the Office for the year ended 30 June 1991. The *Report* focuses on matters relating to the organisation and management of resources available to the Auditor-General during the year, and is submitted to Parliament under section 8 of the *Annual Reporting Act 1983*.

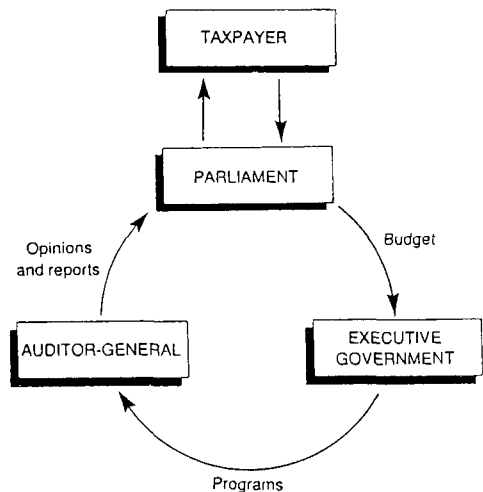
■ MISSION OF THE OFFICE

The Auditor-General is responsible for the external audit of the financial affairs and activities of government. Unlike other chief administrators, the Auditor-General is not subject to ministerial direction and reports directly to Parliament.

The Office supports the Auditor-General in carrying out his legislative obligations. It therefore plays an important role in the accountability of the Executive Government to Parliament, as well as enhancing resource management in the Victorian public sector.

Within this framework, the mission of the Office is:

- To support the Auditor-General in providing independent and objective analysis, evaluation and opinions to Parliament and the Executive Government. This information is designed to assist Parliament and the Executive Government to assess the financial performance of public entities in terms of:
 - fair presentation of financial statements;
 - adherence to legal and other requirements; and
 - maintenance of management procedures and systems to achieve economy and efficiency in the management of public resources, as well as achieving effectiveness in implementing government programs.
- To promote and encourage the development of sound financial and resource management in the public sector by providing professional external audit services to its auditees.



■ LEGISLATION GOVERNING THE WORK OF THE OFFICE

The *Audit Act* 1958 is currently the principal statute relating to the appointment, tenure, duties, responsibilities and powers of the Auditor-General, and is the main legislation governing the work of the Office. Other provisions affecting the role and functions of the Office of the Auditor-General are contained in the *Public Account Act* 1958, the *Constitution Act* 1975, the *Annual Reporting Act* 1983 and the various enabling Acts establishing public bodies. Further details on recent changes to the Office's legislation are provided on page 14.

■ SCOPE OF AUDIT ACTIVITIES

AREAS OF OPERATION

In Victoria, public sector activities are divided into 2 main areas, generally referred to as the *budget* and *non-budget* sectors:

- The *budget* sector includes all administrative units of the State. These are financed by annual and special parliamentary appropriations and their financial operations are processed through, or come under the control of, the central accounting system operated by the Ministry of Finance; and
- The *non-budget* sector comprises a large number of public bodies, many of which are established by separate legislation. These bodies have greater financial autonomy than administrative units, are not generally funded by parliamentary appropriations and are not subject to budgetary controls by the Ministry of Finance.

The majority of work carried out by the Office is now conducted under the authority of the Annual Reporting Act which was adopted in 1983 as a means of ensuring that all agencies report to the Parliament.

AUDIT RESPONSIBILITIES OF THE OFFICE

At 30 June 1991, the Auditor-General had specific responsibilities for the audit of 549 organisations as follows:

- Parliament and State Parliament Refreshment Rooms;
- 25 administrative units including branches, regional district offices and courts located throughout Victoria;
- 130 public bodies such as government business undertakings, various commissions and committees of management;
- 47 post-secondary educational institutions comprising universities, colleges of advanced education, and technical and further education colleges;
- 142 public hospitals and State-funded nursing homes;

- 20 superannuation funds;
- 27 companies and joint ventures; and
- 156 local water and sewerage authorities comprising water boards, municipalities, river improvement and drainage trusts, and river management boards.

In addition, the Office is responsible for the provision of audited statements to the Commonwealth in respect of special purpose grants to the State. The Auditor-General is not responsible for the audit of local government bodies.

A complete list of audit responsibilities at 30 June 1991 is provided in Appendix 1 and a list of changes in audit responsibilities during 1990-91 is contained in Appendix 2.

PROCESSES FOLLOWED IN AN AUDIT

The Auditor-General, when carrying out his statutory audit responsibilities under the *Audit Act* 1958, generally conducts 2 types of audits which may be classified as *financial audits* and *performance audits*. As part of each audit mandate, the Auditor-General is also responsible for reporting upon whether public sector entities comply with various regulatory and legislative requirements.

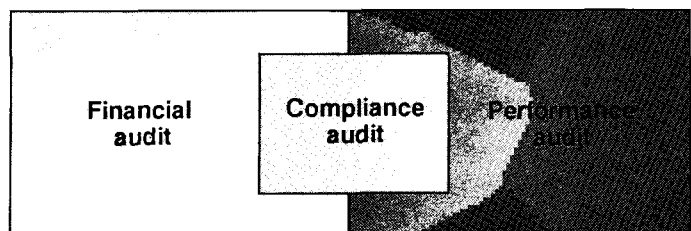
Any audit assignments undertaken which directly relate to the objective of forming an opinion on the annual financial statements of public sector entities, form part of a *financial audit*. The need for the Office to conduct such audits is of utmost importance as this provides assurance to Parliament and the public regarding the fair presentation of financial information presented by public sector entities in their financial statements.

A *performance audit* may be broadly defined as an audit which evaluates the performance of an organisation as gauged by the manner with which it uses its resources with due regard to economy, efficiency and effectiveness in meeting its objectives.

Financial and performance audits are usually conducted by the Office as separate assignments. However, the knowledge gained during a financial audit of an entity provides information relevant to planning performance audits. Accordingly, there is a certain degree of inter-relationship between the 2 types of audits, as information flows which stem from the financial audit process may be complementary to a performance audit. Overall, through the above process, the Auditor-General is able to provide Parliament and ultimately the taxpayer with information needed to assess the performance of public sector organisations.

*Financial
Audit*

*Performance
Audit*



OUTPUT OF THE OFFICE

The output of the Office consists of:

- Presentation of Auditor-General's Reports to Parliament summarising the most significant issues raised during the year. These Reports contain comments arising from the audits undertaken, or on special matters which the Auditor-General thinks fit to report. A description of the Reports tabled in Parliament by the Auditor-General during the year is provided on pages 15 to 18. A list of Reports tabled since 1986-87, together with a subject index of special interest items and small agency reviews, is contained in Appendix 5;
- Annual audit reports, interim audit reports and management letters to auditee organisations, drawing attention to observations arising from the audit together with appropriate recommendations. Copies of annual audit reports are also forwarded to the Treasurer and the responsible Minister;
- Audit reports containing the opinions of the Auditor-General on financial statements, which are published within auditees' annual reports with the financial statements to which they refer; and
- Audit reports to the Commonwealth Government on expenditure of various funds provided by the Commonwealth to the State.

■ ORGANISATION OF THE OFFICE

AUDITOR-GENERAL OF VICTORIA

The Auditor-General of Victoria is CHES BARAGWANATH, FCPA, who was appointed in 1988. Mr Baragwanath previously held the positions of Assistant Auditor-General with the Commonwealth Auditor-General's Department, and Manager, Internal Audit Department at the State Electricity Commission of Victoria. He is a member of the Australian Public Sector Accounting Standard Board and is an observer on the Accounting Standards Board. Internationally, he is a member of the Board of Directors of the International Consortium on Government Financial Management and is the Australian representative on the Public Sector Committee of the International Federation of Accountants.



During 1990, Mr Baragwanath's contribution to the accounting profession was publicly recognised when he was named "Accountant of the Year" by the *New Accountant* newspaper. He also received the annual "Business Award for Accountancy" from the *Business Review Weekly* journal.

Robin Bowerman, "New Accountant" newspaper (left), with Jan and Ches Baragwanath at the "Accountant of the Year" presentation.

OFFICE EXECUTIVE

The Office Executive comprises the Assistant Auditor-General who is responsible for the overall management of the Office, and 4 Chief Directors of Audit. They are responsible for advising the Auditor-General on policy issues and for the overall planning and co-ordination of Office operations. An Executive Support Unit provides policy, research and administrative assistance to the Office Executive. The members of the Office Executive are:

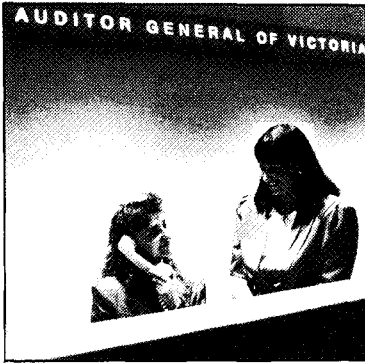
- **GRAHAM HAMILTON**, *Assistant Auditor-General. CPA, RCA.*
Mr Hamilton was appointed in 1990. Prior to his appointment as Assistant Auditor-General, Mr Hamilton held the positions of Director of Audit and Chief Director of Audit. Over recent years, he has maintained a strong focus on performance auditing issues.
- **JOHN KEHOE**, *Chief Director of Audit. CPA.*
Mr Kehoe was appointed in 1989. Previously, he held the position of Director of Audit and acquired considerable experience in a wide range of ministerial portfolios, including the audit of State Treasury operations and the Department of Premier and Cabinet.
- **JOE MANDERS**, *Chief Director of Audit. CPA (Auditing), RCA.*
Mr Manders was appointed in 1989. He previously held the position of Director of Audit with wide experience in the Education and various other portfolios. He also directs the Office's audit research and practices activities.
- **RUSSELL WALKER**, *Chief Director of Audit. FCPA (Auditing).*
Mr Walker was appointed in 1987. Previously, he held the position of Director of Audit with responsibility for audit operations within a number of areas including the Transport portfolio. He is Deputy Chairman of the Public Sector Accountants Committee of the Australian Society of Certified Practising Accountants and is also a member of the Society's National Accountants in Government Committee.
- **TREVOR WOOD**, *Chief Director of Audit. CPA (Auditing), RCA.*
Mr Wood was appointed in 1991. Previously, he held the position of Director of Audit with responsibility for major performance audits within the public sector, as well as the audit of various government agencies including the Health portfolio.



*Members of the Office Executive,
(from left) Russell Walker, John Kehoe,
Graham Hamilton, Trevor Wood
and Joe Manders.*

OFFICE STRUCTURE

As shown in the organisation chart on page 12, the Office consists of 4 Groups each of which is under the management of a Chief Director of Audit who operates under broad policy guidelines and is responsible for day-to-day operations. The Groups contain either Operational Audit Divisions, Specialist Divisions or Operational Support Divisions, each headed by a Director.



Each of the *Operational Audit Divisions* has a diverse range of audits which cover activities of administrative units and public bodies, with the allocation of audits to Divisions generally made on the basis of Ministerial responsibility. A list of the main audit responsibilities of each Division is contained in the organisation chart. An EDP Audit Division is responsible for co-ordinating computer audits within Operational Audit Divisions.

The responsibilities of *Special Projects Divisions* include the management of major performance audits which result in *Special Reports* to Parliament, and the provision of technical advice and training to Office staff on performance auditing.

The *Research and Practices Division* is responsible for providing technical advice to both the Office Executive and audit staff on accounting and auditing policy and practice matters. The Division undertakes research on current and emerging accounting and auditing issues within the public sector, and provides comments to professional bodies and central agencies. The Division is responsible for overseeing the implementation of the Enhanced Financial Audit Methodology (EFAM) and for conducting in-house training sessions.

A *Computer Systems and Services Division* provides consultative and technical support to the Office on information technology matters. It is responsible for implementation of the Office Information Technology Strategic Plan which involves both administrative and professional computing systems. The Division also monitors technological developments relevant to the Office, provides day-to-day operational support for current computing systems, and develops specialised and generalised computer-based audit tools for audit staff.



The *Corporate Services Division* provides strategic and policy advice on workforce planning, financial management, marketing initiatives, professional development and information systems. At an operational level, the Division provides a range of support services including personnel, recruitment, training, accounting and payroll, information management, registry, office accommodation, and stores and transport. The Division is also responsible for co-ordinating the preparation of Auditor-General's Reports to Parliament as well as administering the Office's library and reference services.

The *Internal Operations Review Unit* performs an internal audit and review function for the Office. Primarily, the Unit reviews the Office's annual financial statements and provides assurances on their quality to management. The Unit also undertakes operational reviews at the request of Office management.

PROVISION OF EXTERNAL ADVICE TO THE AUDITOR-GENERAL

For some years now, Auditors-General in Victoria have been assisted by an External Policy and Practices Advisory Panel which furnishes advice on accounting and auditing developments and practices in the public sector. The Panel has proved to be a most valuable source of information and guidance on emerging public sector issues.

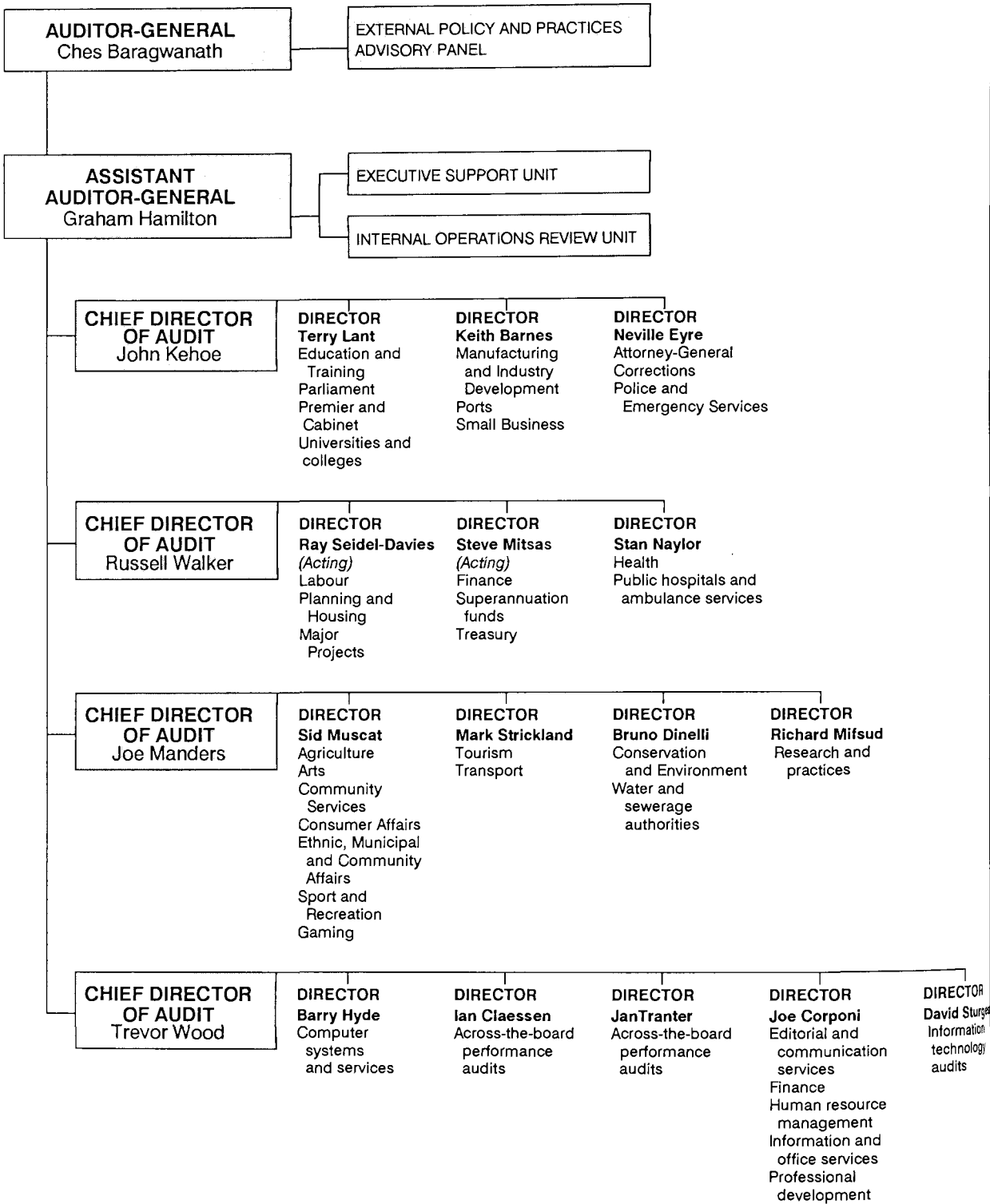
During 1990-91, Mr H.N. Hewitt, *Partner, KPMG Peat Marwick*, retired from the Advisory Panel having made a significant contribution during his 4 year period of membership. Members of the External Policy and Practices Advisory Panel at 30 June 1991 were:

- Professor B.J. Garner, *Professor of Computing, Deakin University;*
- Mr D.T. Greenall, *Chartered Accountant;*
- Mr E. McL. Holmes, *Chartered Accountant;* and
- Mr W.J. McGregor, *Executive Director, Australian Accounting Research Foundation.*



The External Policy and Practices Advisory Panel, (from left) Ches Baragwanath (Auditor-General), B. Garner, D. Greenall, W. McGregor and E. Holmes.

ORGANISATION CHART



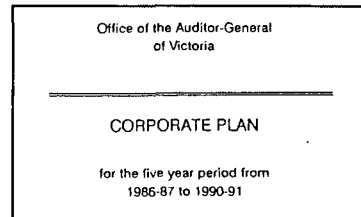
ACHIEVING CORPORATE OBJECTIVES

■ CORPORATE PLAN

The Office of the Auditor-General is conscious of the extensive changes in public sector financial management occurring in Victoria. Major developments in information technology, new legislative requirements for financial and operational reporting, increasing complexity and sophistication of government financial activities, and expectations of the community for the delivery of new and improved services by government in a resource-restrained climate, are among the many factors which characterise the current financial management and accountability environment.

In 1987, an inaugural Corporate Plan was adopted to identify a number of key issues facing the Office over the 5 year period 1986-87 to 1990-91, and the best strategies to deal with those issues. The Plan identifies 4 key issues under which several goals, strategies and action targets have been developed to guide the activities of the Office. The 4 key issues are:

- Services to Parliament, Executive Government and auditees;
- Audit methodology;
- Information technology; and
- Resource management.



A new Corporate Plan is being developed covering the 3 year period 1991-92 to 1993-94. The shorter timeframe of the new Corporate Plan will facilitate a sharper focus for the Office which operates in a complex and constantly changing environment. A major challenge over the coming 3 years will be to build on the Office's achievements in external reporting and formally establish performance auditing as the predominant Office activity consistent with the expanded legislative mandate.

■ ACHIEVEMENTS DURING THE YEAR

Office operations during the year centred on the continuing implementation of the Corporate Plan. A review of the Office's achievements in implementing the Plan during 1990-91 is set out in the following pages. A summary section outlining goals and achievements over the life of the 5 year Corporate Plan is contained on pages 43 to 48.

Key Strategic Issue No. 1**SERVICES TO PARLIAMENT, EXECUTIVE GOVERNMENT AND AUDITEES****GOALS**

- *To review the legislative framework for the operation of the Office to ensure that it is consistent with the independent role of the Auditor-General and with current philosophy on financial management for the public sector.*
- *To maximise the usefulness of the role of the Auditor-General to Parliament and the Executive in carrying out their respective responsibilities for the direction and management of the State's financial operations.*
- *To issue professional opinions on the financial operations of auditees as provided by statute, and to identify and provide the necessary level of external audit services.*
- *To develop strong and harmonious working relationships with auditees.*
- *To continue with the provision of constructive, high-level input to the development of accounting and financial reporting standards for the Victorian public sector.*
- *To contribute to the enhancement of financial management practices in public sector organisations.*

■ LEGISLATIVE FRAMEWORK

The passing of the *Audit (Amendment) Act 1990* (effective 13 June 1990) clarified and strengthened the Auditor-General's role in relation to performance auditing. The amendments also extended the powers of the Auditor-General to gain unrestricted access to information held by auditees.

While the Office regards these amendments as a positive step in enhancing its principal legislation (the *Audit Act 1958*), it nevertheless still considers that a complete overhaul of the principal legislation is necessary. At 30 June 1991, representatives from the Ministry of Finance and the Office were involved in discussions to update the *Audit Act 1958* to reflect modern audit legislation. Proposed legislation has been approved by the Cabinet and has been passed on to the Parliamentary Counsel for drafting.

■ REPORTS OF THE AUDITOR-GENERAL

Part of the responsibility of Parliament and the Executive Government is to make decisions affecting the direction and management of the State's financial operations. The Auditor-General plays an important role in this process by providing Parliament and the Executive Government with independent and objective Reports containing information on the adequacy of public sector organisations' financial and resource management systems. The Reports also contain suggestions for corrective action. It is the prerogative of Parliament and of the Executive Government to act on the Auditor-General's Reports.

In order to maximise the usefulness of the role of the Auditor-General in this process, progressive enhancements are made to the quality of format and content of Auditor-General's Reports to Parliament. While continuing to report on traditional matters such as financial operations and legislative requirements, the scope of issues contained in the Reports has progressively been broadened to encompass resource management in the Victorian public sector.



The Reports are a valuable source of information on the operations of the State and have the potential to improve the management practices of public sector entities. A significant feature of the Reports is the attention given to recommendations pointing to substantial savings which could be achieved by the State. During the year under review, audit identified that potential revenue of approximately \$73 million had been forgone by the State, and savings of approximately \$18 million were identified as being achievable by addressing organisational deficiencies.

Auditor-General's Reports to Parliament are made available to the public for purchase through the Information Victoria Bookshop. Copies of these Reports and of the *Annual Report* of the Office are also distributed by the Office to government Audit Offices within Australia and in certain other countries, to auditees, and to other relevant organisations and interested persons.

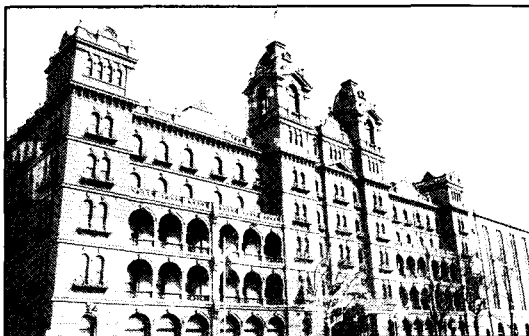
REPORTS ISSUED DURING THE YEAR

The majority of Reports of the Auditor-General are prepared under the authority of the *Audit Act* 1958 and are all tabled in Parliament. During 1990-91, 5 Reports were tabled.

Report of the Auditor-General on the Treasurer's Statement

Tabled in October 1990, this Report accompanied the Treasurer's Statement and provided a comprehensive analysis of the Consolidated Fund's financial operations and the State budget sector's financial position for the year ended 30 June 1990. Among the key issues highlighted in the Report were the:

- level of budget-sector's indebtedness;
- adverse impact of continuing and escalating deficits on the State's current and future financial operations;
- incurrence of expenditure without parliamentary authority; and
- impact of measures adopted by the Government in the year to address its liquidity difficulties.



The Windsor Hotel, part of the Government's asset sales program.

The Report resulted in considerable parliamentary and community debate, particularly relating to escalating deficits and the level of the State's indebtedness, culminating in these issues being a key focus of the Government's budgetary strategies for improving the financial management of the State.

The Report also contained a number of matters of special interest concerning public sector resource management which arose from reviews conducted during the year. Topics included:

- implementation of dispatch and management information system at the Metropolitan Ambulance Service;
- need for accrual accounting and consolidated accounts of the State;
- level of funding of Victorian public hospitals;
- need for more effective internal audit in the public sector;
- update on overview of program budgeting; and
- need for code of conduct for board members and directors of public bodies.

Annual Report of the Office of the Auditor-General, 1990

An Annual Report of the Office was presented to the Premier for tabling in October 1990 in accordance with the *Annual Reporting Act* 1983. The Report provided an overview of Office activities for the year, as well as incorporating the Office's audited financial statements.

Recognition of excellence in annual reporting

During 1990-91, *Australian Business* sponsored an Australia-wide Annual Report Award Scheme designed to encourage the meaningful presentation of information in annual reports. The Scheme aims to promote greater public awareness of an organisation's objectives, achievements and future plans, as well as providing information on financial operations and performance.

The Office entered its *1990 Annual Report* in the 41st Annual Report Awards Scheme which was conducted during the year. The *1990 Annual Report* was successful in achieving a high standard of excellence in annual reporting and received a SILVER AWARD. This was the third consecutive Silver Award received by the Office. The Award was presented in Sydney in May 1990.



Catherine Richards receiving the Office's 1990 Annual Report Award from Trevor Sykes of Australian Business.

Special Reports

Special Reports are issued periodically and provide comment on the findings of major performance audit reviews in administrative units and public bodies. Two Special Reports were issued during the year.

Special Report No. 14 - Accommodation Management

This Report was tabled in Parliament in October 1990 and focused on accommodation management practices within a number of organisations in the Victorian public sector. Specific areas of accommodation management examined in the Report were:

- utilisation of accommodation facilities;
- leasing arrangements;
- maintenance practices;
- refurbishment and fit-out;
- forward planning processes;
- accountability mechanisms;
- information systems; and
- expertise and staffing.



Special Report No. 15 - Met Ticket

This Special Report on the development and implementation of the Met Ticket system was tabled in Parliament in November 1990. The review was undertaken to:

- determine whether there were any aspects of project management which could have been undertaken in a more efficient and effective manner;
- present an audited situation of Met Ticket for the purpose of enhanced public accountability;
- assess the financial impact of Met Ticket; and
- make constructive recommendations, where necessary, for the improved financial and resource management of similar projects which may be undertaken by public sector organisations in the future.

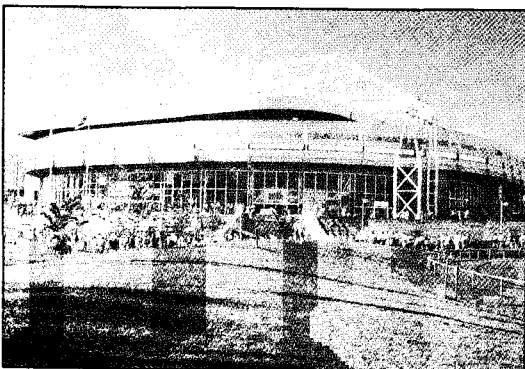


(Above) Government accommodation, Treasury Reserve.
(Right) Blockading trams during the Met Ticket dispute.

Report on Ministerial Portfolios

Tabled in April 1991, this major Report of the Office dealt with over 100 issues raised during the 1989-90 audits of government departments and public bodies. It completed the cycle of audit activities for 1989-90 and provided up-to-date comments on a number of significant issues such as:

- financial viability of the State Film Centre;
- licensing and monitoring role of the Environment Protection Authority;
- waste management functions of the Melbourne and Metropolitan Board of Works;
- improvements in the funding position of the Transport Accident Commission;
- deficient management controls and practices of the Victorian Prison Industries Commission;
- management of waste disposal in the health sector;
- absence of adequate measurement and monitoring procedures in the delivery of programs by the Adult Migrant Education Services;
- administration of the WorkCare function within the Ministry of Education and Training;
- operations and financial position of the Melbourne Theatre Company;
- serious deficiencies in the control of private practice activities by full-time medical practitioners;
- operations of the Government Printing and Publishing Services;
- various activities of the Government Employee Housing Authority;
- financial performance of Knowledge Victoria Limited;
- Accident Compensation Commission's improved financial position;
- serious irregularities in the management of the Department of Planning and Housing motor vehicle fleet (including maintenance of a *phantom* fleet of almost 200 cars);
- financial viability of the National Tennis Centre;
- evaluation of the operation of public nursing homes;
- various significant matters relating to public sector superannuation schemes; and
- continuing high incidence of qualified audit opinions.



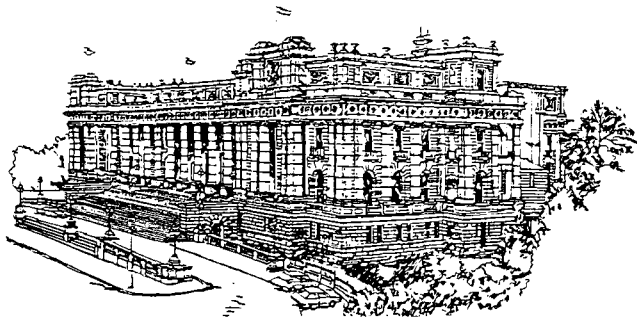
Audit identified a need to resolve the long-term financial viability of the National Tennis Centre.

■ THE OFFICE PROFILE

It is important that there be a widespread community understanding of the role and responsibilities of the Office. The services provided to Parliament, the Executive Government and auditees all contribute to enhancing the community's perception of the Office and its activities.

During 1990-91, the Office continued to receive a high public profile, no doubt due to the contribution it made towards reporting economic and resource management issues in the State. Newspaper editorials confirmed the activities of the Office as being in the public interest and supported the call for additional resources to be made available to the Office to allow it to carry out its expanded performance auditing mandate effectively.

Traditionally, Parliament has been seen as a valuable source of information dissemination on the Office's activities through questions, debates and recording of discussions on the Office's audit activities in *Hansard*. In fact, there is a growing tendency for parliamentary debates to include references to matters raised in Reports of the Auditor-General or to refer to the role of audit in public sector accountability.



Within the past 12 months, in excess of 100 separate issues have featured in debates in the 2 Houses of Parliament. Some public sector-wide issues, such as those concerned with management of financial resources, debt management and inefficient practices, have been raised on several occasions. Other references have been to areas of concern within specific government programs, such as Met Ticket and Youth Guarantee, school and hospital cleaning services, and waste management.

The media, through radio, television and newspapers, also highlight for the general community the key findings contained in the Reports and contribute towards generating debate and discussion on issues of importance to taxpayers.

The Office has also played an important part in furthering community understanding of its activities through:

- an extensive program of professional activities such as interstate and international visits, participation in major conferences, involvement with professional bodies and the external presentation of papers and seminars (further details are provided in Appendix 4);
- the widespread distribution of the information brochure *Auditing for Parliament and the Public*, the production and distribution of a corporate video entitled *Auditing the State of Victoria* and the upgrading of the Office's graduate recruitment material including an informative *Careers Information Kit*; and

- the development of a corporate image program which included the adoption of the *Audit Victoria* name, complemented by new corporate logos, colors, designs and stationery.

■ RELATIONSHIP WITH PARLIAMENTARY COMMITTEES

The importance attached to the satisfactory resolution of issues which the Auditor-General brings to the attention of Parliament is reflected in public hearings conducted by parliamentary committees. The Auditor-General provides information to Parliament and its various committees on the work of the Office, elaborates on findings contained in Reports and provides information on improvements which could be made to the financial and resource management of the State.

During the year, the Office maintained a close working relationship with parliamentary and other committees. As part of this relationship:

- Senior executives of the Office conducted briefing and information sessions on significant issues contained in Auditor-General's Reports to Parliament. These sessions were arranged for interested Members of Parliament, parliamentary committees and representatives of public sector organisations;
- Senior members of the Office appeared before the Public Accounts Sub-committee of the Economic and Budget Review Committee during the year. The Committees were inquiring into issues raised in Auditor-General's Reports and they subsequently issued their own report on the investigations. The Auditor-General and senior staff also appeared before the Public Bodies Review Committee; and
- An officer was seconded to the Economic and Budget Review Committee for a period of approximately 9 months for the purpose of assisting the Estimates Sub-committee during its public hearings on departmental expenditures.

■ FOLLOW-UP OF ISSUES RAISED IN REPORTS

The Auditor-General has no executive power to implement recommendations contained in Reports submitted to Parliament. Rather, consideration of audit comments and recommendations is a matter for the Parliament and its committees, individual Ministers, central agencies and auditee bodies.

As mentioned above, the Economic and Budget Review Committee plays an important role in the follow-up of issues raised in Auditor-General's Reports to Parliament. The Office, in fulfilling its charter of enhancing resource management in the public sector, also encourages auditees to act upon matters highlighted in Reports to Parliament.

During the year, the Auditor-General wrote to Ministers and Chief Executives to ascertain what action was in train to resolve issues raised in previous Reports. It was pleasing to find that many initiatives had been taken to enhance resource and risk management practices within departments and this served to reinforce the relevance and value of audit's recommendations.

In addition, the Office introduced a new reporting format for the *1991 Report on Ministerial Portfolios* relating to the status of matters raised in previous Reports. The new format highlighted the considerable number of issues which had not been satisfactorily resolved, with some dating as far back as 1983. Following the release of the Report, the Premier announced that the Government would adopt a new approach to resolving issues raised in Auditor-General's Reports, that is:

- The Minister for Finance, in consultation with all Ministers, is to report to the Parliament on how government bodies intend to address the issues raised by the Auditor-General. The Minister for Finance's report is to also cover progress made in implementing proposed actions; and
- The establishment within the Ministry of Finance of a Steering Committee to address unresolved matters contained in Auditor-General's Reports, management responses and progress made in implementing appropriate measures.



Casey Tan (left), Ministry of Finance, and Russell Walker discussing issues raised in Auditor-General's Reports.

The Office considers that the positive action taken by the Ministry of Finance will lead to a substantial reduction in the number of outstanding issues raised in Reports, and as such will contribute to an improvement in overall financial management practices in the public sector.

■ ENHANCING THE AUDIT CONSULTATIVE PROCESS

Liaison and communication between the Office and auditees is a vital component of the audit process. Each year, regular meetings are held with the senior management of auditee organisations with the objective of discussing areas of concern to management, the proposed audit coverage and timetable, and where applicable, the annual audit fee. In addition, these meetings provide a forum for discussion with senior management of the internal auditor's annual audit plan so as to avoid unnecessary duplication with external audit coverage and ensure a more cost-effective audit.

During both the course of the audit and prior to the issue of reports at the conclusion of the review, discussions are held with senior management of the organisation on matters arising from the audit. The advantages gained from such discussions include early resolution of problems identified by audit, a pro-active audit role in improving resource management in government, improved communication and co-operation with management, and positive action from auditees on matters raised by audit.

In line with the objective of promoting and encouraging the development of sound financial and resource management practices in the public sector, the Office continued to provide advice to auditees to assist them in meeting their financial management and accountability responsibilities.



Regular communications with auditees ensures effective working relationships.

(Left) Bernie Carmody - State Trust Corporation and Neville Eyre (right in photograph). (Above) Amanda Lee.

Key Strategic Issue No. 2
AUDIT METHODOLOGY

GOALS

- *To achieve full implementation of the Office's comprehensive audit methodology.*
- *To ensure, by ongoing enhancements, that the audit methodology of the Office becomes and remains a source of distinctive competence.*
- *To promote the financial and performance audit methodologies developed by the Office.*

■ AUDIT PLANNING AND CONTROL

Long-term strategic plans projecting Office activity over the next 10 years are the basis for all audit work. The Office chooses areas for audit on the basis of audit risk and materiality, and work is scheduled to allow for the effective utilisation of human resources.

MASTER AUDIT PLAN

The Office's annual attest and performance auditing program is guided by a Master Audit Plan. The Plan covers the:

- totality of the Office's audit task as determined within specified criteria;
- period or cycle over which all audits are to be undertaken; and
- resources required to complete all audits within the specified cycle.

During 1990-91, the Office's Master Audit Plan provided strategic direction for the attest and performance audit components of the Office's audit activities. The Plan was instrumental in determining priorities and areas of investigation for performance audits undertaken during the year.

■ INFORMATION TECHNOLOGY AUDIT

A key element of the Office's Information Technology (IT) audit strategy is to increase the knowledge of IT audit within the Office. This is being achieved through:

- secondment of staff to work in the IT audit sections of private sector accounting firms;
- on-job participation in field work undertaken by external IT specialists to increase the Office's knowledge-base as well as providing the opportunity for auditors to become more familiar with techniques and equipment used in the private sector; and
- participation of staff in appropriate training courses.

Since the re-establishment of the IT Audit Division within the Office during 1988-89, the Division has:



Keith D'Rosario undertaking a computer-assisted audit.

- developed an Office IT audit strategy;
- contracted IT audit activities to private sector accounting firms which act as agents of the Auditor-General;
- participated in the development of an implementation strategy for the Office's risk-based audit methodology known as EFAM (Enhanced Financial Audit Methodology);
- provided on-going support for implementing EFAM by way of on-job assistance and by conducting training courses;
- conducted IT and application reviews;
- identified and undertaken IT performance audits; and
- taken steps to expand the application of IT activities by Field Divisions.

The Office continues to place emphasis on the development and application of computer-assisted audit techniques (CAATs) to provide better audit coverage, and to carry out efficient and effective audits. A variety of computer programs have been developed to interrogate and analyse financial information maintained by auditees on computer files.

Greater use of CAATs was also made in the budget sector, especially in the planning and implementation phase of each audit. As a planning tool, CAATs highlighted areas of possible audit risk, and during the implementation phase, CAATs identified strategies (determined under EFAM) for the sampling and analysis of data.

■ REFINEMENTS TO THE OFFICE'S AUDIT METHODOLOGY

During the year, the Office continued to enhance its audit methodology to reflect recent developments within the auditing profession, as well as the change to the Office's legislative mandate. Two important methodologies were introduced during the year, namely the Enhanced Financial Audit Methodology (EFAM) and the Victorian Performance Auditing Methodology (VPAM). These methodologies enable the Office to continue to be at the forefront of public sector auditing and apply state-of-the-art auditing methodologies to its activities. Details of the new methodologies are set out below.

ENHANCED FINANCIAL AUDIT METHODOLOGY

During 1990-91, the Office implemented its Enhanced Financial Audit Methodology (EFAM) across all financial statement audits. The implementation of EFAM entailed a revision to the existing audit policy statements and documentation and was accompanied by the release of a new edition of the Office's detailed *Audit Manual*.

EFAM provides a rigorous audit planning process by enabling audit staff to more directly and effectively assess the relevant risk components of each financial audit. The improved risk-based audit approach provided by EFAM has introduced additional features to the Office's existing financial audit methodology. By encompassing the extensive use of audit software during the planning, testing and evaluation phases, together with the use of computer audit data analysis and extraction packages, the Office is able to achieve greater efficiency on financial audit engagements with corresponding increases in the level of audit assurance.

Since the introduction of EFAM, the Office's Research and Practices Division has co-ordinated and provided a series of intensive training courses for staff to ensure that they are aware of all facets of the new methodology.

The need to monitor the progress of the implementation of EFAM is of particular importance and the Office has established a structured framework for assessing both strategic and on-going practice issues. The further development of the methodology is the responsibility of the EFAM Strategic Review Unit, which comprises senior members of the Office. In addition, an EFAM Facilitators Group has been formed to act as a reference point for practice issues and provide effective feedback to field staff.



Members of the EFAM Facilitators Group, (from left) Richard Mifsud, David Sturgess, Pam Papisitiriou and Wayne Turrie.

VICTORIAN PERFORMANCE AUDIT METHODOLOGY

Legislative amendments in June 1990 endorsed and widened the mandate of the Auditor-General in undertaking performance audits. While audits conducted by the Office prior to that time primarily dealt with questions of economy and efficiency, the mandate now focuses on audits which also encompass an *effectiveness* component.

Early in 1991, a Working Party was established within the Office to review the framework for conducting performance audits. The review included an assessment of the Office's existing procedures, current professional standards and practices, adopted both within Australia and overseas, for conducting performance or similar types of audits. The Working Party was to recommend a suitable methodology which reflected the revised legislative requirements and the Office's corporate goal of improving resource management and accountability within the Victorian public sector. As a consequence, a methodology known as the Victorian Performance Audit Methodology (VPAM) was developed.



VPAM Development Team, Jan Tranter and Ian Claessen.

This methodology, which is unique to the operations of the Victorian Auditor-General's Office, provides a conceptual and policy framework for performance auditing, in addition to defining procedures to be followed during the planning, implementation and reporting phases of the audit. The methodology is aimed at providing a structured approach to conducting performance audits while allowing for the flexibility necessitated by the diverse objectives and scope of individual audit assignments.

A comprehensive training program, support mechanisms for users and *VPAM Audit Manual* are currently being developed to facilitate the efficient and effective implementation of the methodology.

■ RELATIONSHIP WITH OTHER AUDIT OFFICES

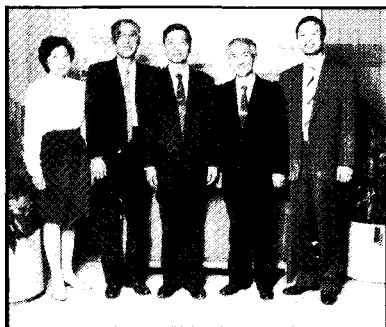
The sharing of information and professional expertise in the audit area is a valuable means of improving the efficiency and cost-effectiveness of the Office. In addition to the regular meetings of Auditors-General and Deputy Auditors-General, links have been established at middle management levels through annual meetings of EDP auditors in the public sector, circulation of information on developments, and exchange visits of key audit and management personnel between the various Audit Offices.

As in previous years, the Office continued to be involved in activities connected with other Audit Offices. The most significant of these included attendance at a number of conferences, including:

- Australia Area Auditors-General Conference (Sydney);
- Meeting of Australasian Senior Audit Executives (Healesville, Victoria); and
- Public Sector Committee of the International Federation of Accountants (USA and Indonesia).

During the year, the Office also hosted delegations from overseas Audit Offices, including:

- Guangdong Provincial Audit Bureau (Guangzhou, Peoples Republic of China); and
- Republic of Indonesia State Audit Board.



Delegations from China (left) and Indonesia (right) visited the Office during the year.



■ PROFESSIONAL ACTIVITIES

The Office is involved in a wide range of activities connected with the accounting and auditing profession, and public sector management. These activities included international meetings and overseas visits, hosting international and interstate visitors, participation in major conferences, association with professional bodies, and the involvement of staff in the presentation of papers and seminars. The Office continued its activities in this area in 1990-91 and comprehensive details are provided in Appendix 4.



Joy Patton (seated on left) participating in the production of a promotional video for the Australian Society of Certified Practising Accountants.

Key Strategic Issue No. 3
INFORMATION TECHNOLOGY

GOALS

- *To implement the 5 year strategic plan for information technology facilities.*
- *To monitor and, where appropriate, take advantage of future advances in information technology.*

■ INFLUENCE OF INFORMATION TECHNOLOGY

Information Technology (IT) has been a major priority for the Office over the past 5 years and a significant amount of time and money has been devoted to the implementation of computer systems. The Office has a computer network that is considered to be *state-of-the-art* and can be accessed by auditors from any field location in the State. Computers are now used extensively by the Office to plan, manage, execute and report audit activities.

Over the past 5 years, IT has been utilised to:

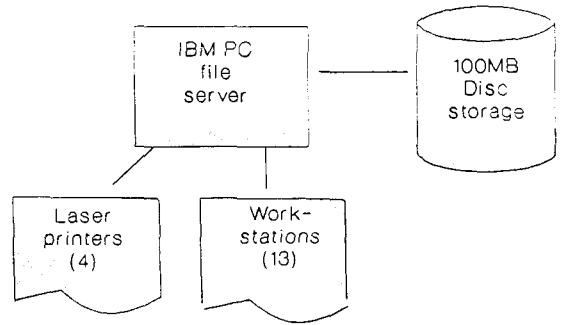
- adopt a risk-based auditing methodology;
- improve the management and scheduling of resources;
- improve the preparation and presentation of reports;
- reduce the work involved in performing corporate service functions;
- reduce the time required to analyse data from auditee computer systems; and
- facilitate the management of private sector agents undertaking audits on behalf of the Auditor-General.

■ PLANNING FOR FUTURE INFORMATION TECHNOLOGY

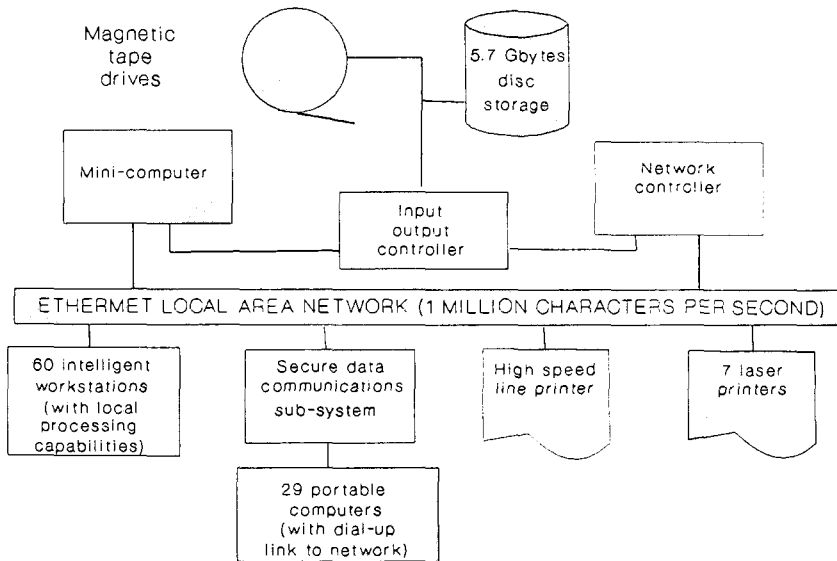
In 1986 a 5 year strategic plan for IT, known as *Future Information Technology* (FIT), was adopted with the objective of providing extensive computing facilities to support audit and administrative activities. That plan has now been implemented and a comparison of the facilities *before* and *after* FIT is outlined in the following charts and descriptions.

COMPUTER APPLICATIONS AVAILABLE PRIOR TO "FIT"

- Audit Management Information System (AMIS) on a batch processing basis at a bureau service for time recording and billing;
- Staff professional development recording system;
- Accounts payable and accounts receivable package, including a separate accounts commitment system;
- Audit qualification system for recording qualifications to auditees' financial statements;
- Productivity tools such as word processing and spreadsheets available to some staff in the Office;
- Payroll system on a batch processing system at a bureau; and
- A discrete planning system for attest audit work.



COMPUTER APPLICATIONS AVAILABLE AFTER "FIT"



- Enhanced Financial Audit Methodology (EFAM) which implements a risk-based audit approach for auditors in the field with portable computers;
- Comprehensive text retrieval software available on both the network and portable computers in the field. All Office manuals and previous Reports are available for searching;



Mario Mirabile (left) and Robert Schmidt, part of the Office's Computer Systems team.

- On-line realtime AMIS using relational database technology. This application covers time recording, job accounting, job planning, resource control and contract administration;
- Library catalogue and loans system;
- Enhanced audit qualifications system;
- Extensive set of computer-based tools for the computer analysis of auditee data. These tools are designed to import data from auditees' computer systems for analysis on the Office network;
- Comprehensive secure data communications facilities to allow auditors in the field with portable computers to use the Office network;
- Productivity tools such as word processing, spreadsheets and presentation graphics available to all staff in the Office and in the field through the use of portable computers;
- Access to an on-line bureau payroll system through the Office network;
- Tutorial software for staff training in productivity packages on both the network and portables;
- Relational database package with an integrated 4GL programming language and Structured Query Language (SQL) for development of in-house software; and
- Asset recording and management system.

All staff, whether involved in audit or administrative tasks, now have a comprehensive range of computer-based tools available to assist them with daily activities.

■ DEVELOPMENTS DURING THE YEAR

A major part of 1990-91 was devoted to the design, construction and commissioning of a computer site in the Office's new location. During December 1990, the computer equipment was moved to the new building as part of the general Office relocation. Extensive problems have been encountered with the standard of building services available and in conjunction with contractors, a substantial amount of time has been devoted to the identification and resolution of problems. Work has also commenced on the new IT strategic plan which is called PROFIT (Productivity From Information Technology). The initial step is the conduct of a post-implementation review of the previous FIT plan.

Key activities for 1991-92 include completion of the PROFIT strategic plan, upgrade of the AMIS to run under the new release of the database software, upgrade of the network system software and completion of a new disaster recovery plan.

INFORMATION TECHNOLOGY AND AUDIT RESEARCH

An essential component of the successful conduct of a performance audit is the amount of client information available to the auditor. The information can include:

- government policies and guidelines;
- legislation;
- auditee data, including annual reports;
- previous audit reports on similar subjects which have been prepared by the Office, other Australian Audit Offices and other Westminster-style Audit Offices; and
- relevant literature on the topic.

The Office Library is a major source for this type of information and it maintains a comprehensive reference collection of periodicals, books and reports. The Library also has facilities to access on-line databases in Australia and world-wide, and this is a valuable complement to the efficient planning, implementation and reporting phases of the Office's auditing operations.

A recent development in the Library has seen the introduction of CD-ROM (compact disk - read only memory). These compact disks contain over 50 000 pages of audit-related information and data can be accessed quickly through key-word searching. This is proving to be an excellent and convenient source of information on previous audit projects conducted by Audit Offices in the United Kingdom, New Zealand, Canada, United States of America and certain Australian Audit Offices. It is planned to expand this service in future years.

Sonya Cameron using the CD-ROM facility in the Office Library.



Key Strategic Issue No. 4
RESOURCE MANAGEMENT

GOALS

- *To ensure mechanisms are in place to monitor and measure the efficiency and effectiveness of the management of resources within the Office.*
- *To integrate within the strategic planning processes of the Office a human resource management strategy designed to ensure a ready and continuing source of highly motivated and skilled personnel.*

■ MANAGEMENT OF RESOURCES

The Office utilises a variety of management techniques and strategies to ensure that its resources are effectively allocated to achieve operational targets and provide the necessary support infrastructure. Resources for which specific management systems have been developed include financial and manpower resources. Reporting systems monitor the progress of projects against pre-determined targets and ensure that resources are appropriately utilised.

STAFF SALARY MANAGEMENT SYSTEM

A Staff Salary Management System is directly linked to the staffing database of the Office's central Audit Management Information System and provides management with meaningful and timely information on staffing numbers and salary expenditure trends. This is also complemented by a database to record the appointment and remuneration of private practitioners engaged as agents.

■ FINANCIAL MANAGEMENT

The Office's financial recording and reporting systems are maintained on a computer network and senior management is provided with up-to-date financial reports on budgets, commitments, and year-to-date expenditure on a regular basis. Continual improvements are being made in the integration and reporting of financial information.

Consistent with its efforts to provide a comprehensive framework for resource management and increased accountability over the expenditure of public moneys, the Office has continued its practice, established in 1987, of voluntarily providing supplementary financial information on an accrual basis (pages 63 to 74). These statements supplement the annual financial statements of the Office, prepared in accordance with Regulations under the *Annual Reporting Act* 1983 (pages 51 to 61).

Kit Lee, Financial Systems Officer.



FINANCIAL MANAGEMENT PERFORMANCE

In the main, the Annual Reporting Regulations follow the traditional budget sector practice of accounting for annual parliamentary appropriations on a cash basis, i.e. reporting only moneys actually received and spent during the year. These Regulations specify only minimum reporting requirements, and by taking the initiative to provide accrual financial statements which recognise total revenue earned, total costs incurred, asset balances, outstanding liabilities and the equity of the State in the Office, far more meaningful management information is provided for decision-making.

The following tables contain information prepared on an accrual basis and show that the Office, through increases in productivity, has been able to contain net outlays in real terms.

OPERATING COSTS, NET OUTLAYS (a)

(\$'000)

Item	1986-87	1987-88	1988-89	1989-90	1990-91
Expenditure	7 923	7 854	9 596	12 761	16 228
Less: Income	2 623	3 640	4 970	7 347	9 164
Net outlays -					
Actual	5 300	4 214	4 626	5 414	7 064
Real terms (b)	5 300	3 919	3 960	4 212	5 206

(a) The Office first produced accrual financial statements for 1986-87.

(b) Adjusted to 1986-87 constant prices.

OPERATING COSTS BY SUB-PROGRAM

(\$'000)

Sub-program	1986-87	1987-88	1988-89	1989-90	1990-91
Audit Operations	6 120	6 435	7 556	10 750	13 571
Support Services	1 803	1 419	2 040	2 011	2 657

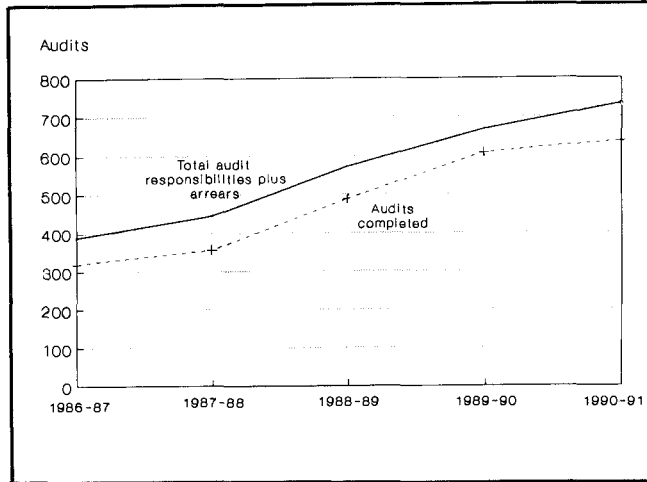
■ AUDIT PERFORMANCE INDICATORS

The audit performance indicators used by the Office are predominantly based on economy, productivity and efficiency. The base year for most criteria is 1987-88. However, some productivity measures are based on 1989-90 as the Office's Audit Management Information System (AMIS) commenced recording data in that year.

NUMBER OF AUDITS COMPLETED

The number of audits completed by the Office has doubled over the past 4 years. This rate is slightly higher than the rate of growth in the number of audits that the Office is responsible for because substantial arrears in the water industry are gradually being brought under control.

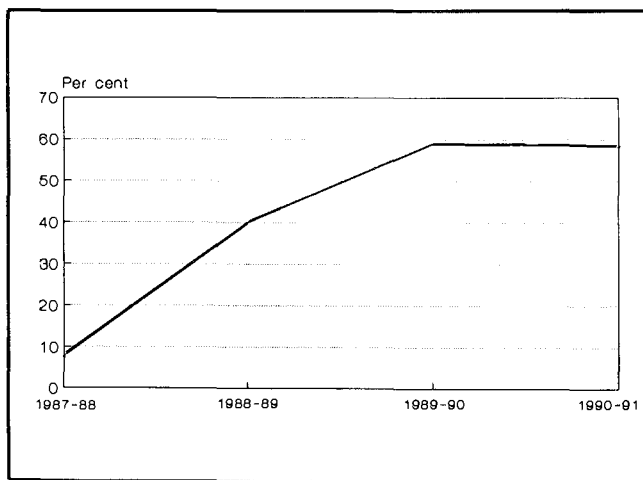
AUDIT RESPONSIBILITIES



NUMBER OF AUDITS COMPLETED UNDER BUDGET

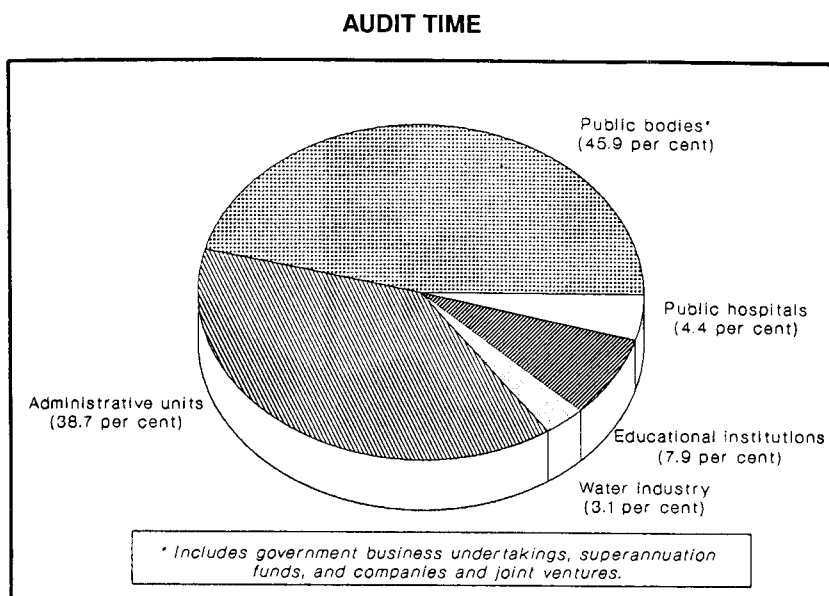
The Office is continually striving to improve its processes and systems to increase productivity. A measure of success is the ability to meet Office resource budgets. Budgets are based on very strict criteria and are constantly revised to reflect productivity gains achieved by the Office.

AUDITS COMPLETED UNDER BUDGET



AUDIT TIME

The following chart shows the percentage of time devoted to activities within various sectors of audit responsibility.



■ HUMAN RESOURCE MANAGEMENT

OFFICE PERSONNEL

Staffing profile

The majority of staff employed by the Office hold tertiary qualifications, with 83 per cent being professionally qualified accountants. At 30 June 1991, the Office employed 164 persons (154 at 30 June 1990). This figure does not take into account that certain members of staff were on secondment to various organisations and on extended leave during parts of the year. Women made up 38 per cent of the Office's workforce (36 per cent at 30 June 1990).

The number of resignations this year was dramatically lower than in recent times at 9 (which represents a turnover rate of 5.6 per cent compared with 16.5 per cent previous year). This has allowed the Office to consolidate, to some extent, following the loss of experienced staff which occurred in the late-1980s.



Nick Daicos and Corday Marsh, members of the Office's Research and Practices Division.

The following table shows the number of commencements and separations for staff at various classification levels over the past 2 years.

STAFF COMMENCEMENTS AND SEPARATIONS

Classifications	1989-90		1990-91	
	Commencements	Separations	Commencements	Separations
Audit staff-				
SES	-	3	-	1
Audit Manager	-	4	2	2
Audit Supervisor	-	7	2	2
Audit Senior	1	3	1	1
Auditor	19	1	10	-
Non-audit staff	6	8	7	3
Total	26	26	22	9

Recruitment

As a result of the Campus Interview Program conducted in 1990, 3 accounting graduate recruits were appointed to Auditor positions in July 1990 and a further 7 were appointed in March 1991.

The 1991 Graduate Recruitment Program again targeted 13 tertiary campuses in metropolitan and country regions. Prior to the commencement of this year's Program, the methodology used was completely reviewed and updated. The modified process resulted in a more effective, streamlined approach which decreased the overall hours spent on the Program.

However, due to lower attrition rates experienced this year and government staffing actions imposed due to the prevailing economic situation, the Graduate Recruitment Program for 1991 was cancelled. As a result, the Office will not have a major graduate intake in 1992.

Secondments

The Office continued to embark on a number of staff secondment arrangements designed to enhance the skills and experience levels of its staff. A number of the secondments were arranged as part of the Office's EDP audit strategy and these are designed to increase the knowledge of staff in EDP audit. The Office also took part in short-term reciprocal arrangements with a major accounting firm. Secondments during the year included:

- Wayne Turrie (Senior Audit Supervisor) was seconded to the chartered accounting firm of Coopers and Lybrand for 6 months to gain experience in EDP audit work;
- Mandy Ng (Audit Senior) is currently on a similar secondment with Coopers and Lybrand while Darren Phelps (Audit Senior) is at Price Waterhouse. Swina Hui (Audit Senior) also spent a short time with Price Waterhouse attending related courses in EDP audit in Sydney;

- Gail Smyth (Audit Senior) was seconded to the Internal Audit Unit of the State Insurance Office for a period of 3 months where she gained a valuable insight into a perspective on financial management;
- Mathew Brennan (Senior Audit Manager) was seconded to the Economic and Budget Review Committee (EBRC) for approximately 9 months as part of this Office's ongoing effort to support the Committee;
- Paula Westall, a graduate of the Public Service Board's Administrative Trainee Scheme was seconded to the Office for a period of 6 months. During this period she contributed to a number of performance audit projects. Paula has subsequently been permanently transferred to the Office; and
- Salatiel Warigat Baur, an Audit Inspector with the Auditor-General's Office of Papua New Guinea, is currently undertaking a 12 month secondment with the Office. This secondment is being sponsored by the Australian International Development Assistance Bureau (AIDAB), with the objective of strengthening the public audit function in Papua New Guinea.



Paula Westall and Salatiel Baur utilising laptop computer technology for audits.

Work Experience Program

Over the years the Office has regularly participated in the Ministry of Education and Training's Work Experience Program. The Program encourages employers to provide Year 11 and 12 students with an introduction into the workforce. During the year, 4 students from various colleges were engaged in general clerical and keyboard duties in the Office for periods of 1 to 2 weeks.

Equal employment opportunity

The Office is strongly committed to the principle of equity in the workplace. In 1984, the Office established an Equal Employment Opportunity Committee with the primary role of translating the policies of the Government's Merit Employment Program into action. These policies are primarily directed towards employment strategies for women, the disabled and Aborigines.

Commitment to staff training and development

Professional Development Unit

The Office continued to maintain a strong emphasis on staff training and development through its Professional Development Unit. The Unit is primarily responsible for co-ordinating, supporting and encouraging individual and Office-wide training, as well as evaluating the effectiveness of training and its impact on the achievement of the Office's corporate goals.



Staff training; an integral part of maintaining the professional competence of Office personnel.

In May 1991, a major review was conducted by the Unit to confirm its role and subsequent responsibilities. The review highlighted the need to develop comprehensive Action Plans and will provide the basis for the integrated framework for the "personal and professional development of all staff" and enhance the effectiveness of the Office's Performance and Development Review Scheme.

Training courses

A combination of external and internal resources were utilised during the year to deliver courses designed to meet clearly identified training needs. Courses covered a diverse range from specific audit training to more generalist interpersonal, management, and conceptual skill development. Priority was placed on training that was directly linked to an improvement in the Office's productivity and professionalism.

To utilise the expertise within the Office and reduce reliance on expensive external resources, the Professional Development Unit implemented training to develop the presentation and training skills of specialist Office staff. The Office considers that in addition to the reduction in training costs, courses conducted by internal presenters can be more effective in meeting the specific needs of target groups.

Professional accreditation

In addition to the structured training courses, the Professional Development Unit continued to provide support for accounting staff to attain professional accreditation with the Australian Society of Certified Practising Accountants, leading to CPA status. A series of 3-hour workshops which expand on the *Society Study Manual* were provided for the Core 1 (14 staff), Core 2 (23 staff) and Segment Accounting (46 staff) participants.

Study leave

The Office actively encourages the use of study leave as a means of continuing education and the enhancement of career opportunities. The major use of study leave during 1990-91 was the completion of CPA Cores (67 staff received approvals to complete a semester of study). An additional 10 staff were granted part-time study with tertiary institutions.

Mentor Scheme

The Office continued to support the Mentor Scheme for graduate recruits (and 2 secondees). The groups usually contain 2 mentors (a graduate from the preceding year and an experienced Audit Manager) and 5 new staff. The mentors support new staff, convene regular 3-monthly meetings to discuss work-related issues and complete induction exercises carefully designed to ensure a smooth and informative transition into the work environment.

Training Guarantee Levy

The percentage of the Office's 1990-91 salary expenditure spent on training activities as defined under the Federal Training Guarantee Levy was \$334 000 or 5.4 per cent (1989-90, 4 per cent). This figure exceeds the Commonwealth Government's requirement of 1 per cent and the 1.5 per cent recommended by the Victorian Public Service Board and reflects the Office's commitment to meet the skill and knowledge demands placed in its staff. A summary of training expenditure is provided in the following table.

TRAINING COURSES AND PROFESSIONAL DEVELOPMENT

Item	Number of -		Costs		
	Days	Staff	Course (\$)	Salary (\$)	Total (\$)
Course attendance -					
Internal	668	164	14 989	100 200	115 289
External	277	118	30 737	41 550	72 287
Preparation/delivery	146	35	-	21 900	21 900
Study leave	414	77	-	62 100	62 100
Professional Development					
Unit staffing costs	n.a.	3	n.a.	62 527	62 527
Total	1 505	327	45 726	288 277	334 003

Senior Executive Service

During the year, Mr Tuan Tran, Director of Audit, departed from the SES ranks in order to establish his own accounting practice.

Declaration of pecuniary interests

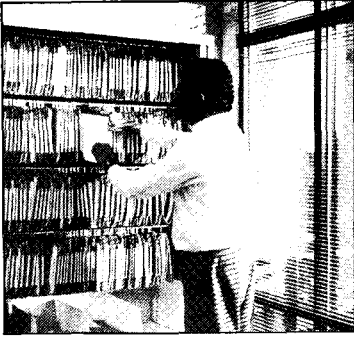
All relevant officers completed a declaration of pecuniary interests during 1990-91.

ENGAGEMENT OF AGENTS

As part of its management of resources, the Office engages suitably qualified private practitioners to act as agents of the Auditor-General. The use of agents in the performance of audit tasks (particularly in country areas) enables the Office to balance an increasing workload against often limited internal resources.

Several strategies are in place to provide assurance that resources allocated for the engagement of agents are managed in the most efficient and effective manner. These strategies include:

- use of tendering procedures for particular industries or categories of audits to rationalise agent numbers and facilitate improved audit performance;
- provision of high quality guidance and direction to agents;
- incorporation of new facilities within the Office's Audit Management Information System for the management of contract audits;



Kumar Ariaratnum accessing contract audit files maintained at Head Office.

- institution of techniques to ensure effective liaison with agents and evaluation of their performance; and
- meetings with agents to discuss emerging issues in the hospital, water and post-secondary educational areas to ensure consistency of approach with the respective industries.

The financial audits of local water and sewerage authorities, ambulance services, post-secondary education institutions, public hospitals and State-funded nursing homes, public sector superannuation funds, and a number of other audits are contracted out. In addition, certain contract audit arrangements involving EDP reviews and Rate of Return Reporting requirements have also been entered into for certain auditees.

Agents are personally appointed by the Auditor-General and are primarily concerned with undertaking sufficient audit work to enable the Auditor-General to form an opinion on the financial statements. Increasing emphasis is being directed towards identifying issues relating to the efficiency and effectiveness of resource management and economy in an organisation's operations. The Auditor-General determines levels of remuneration paid to agents and collects fees charged to auditees for services provided by the agents on behalf of the Consolidated Fund.

During the year, the Office engaged 67 agents, 3 less than in the previous year. The decrease was brought about through a continuing rationalisation in contracting arrangements in the water and health industries. The rationalisation has provided more efficient and effective auditing operations.

The following table shows the expenditure on contract auditing services over the last 5 years:

EXPENDITURE ON CONTRACT AUDIT ACTIVITIES

(\$)

1986-87	1987-88	1988-89	1989-90	1990-91
399 124	887 154	2 199 384	3 909 951	4 352 948

WORKING ENVIRONMENT

Occupational health and safety

Workplace Health and Safety Committee

The Office's occupational health and safety philosophy focuses strongly on accident prevention in the workplace. A Workplace Health and Safety Committee comprising equal management and staff representation regularly monitors health and safety issues and aims to increase staff awareness of these issues. The Committee is also active in implementing any improvements required to ensure that the workplace and work practices are safe. During the year the Committee continued to be pro-active in identifying and rectifying potential health and safety hazards. In particular, the Committee assisted in the following areas.

- Eye tests

The Committee ensured that the Office completed its program of eye testing as required in the Screen-Based Equipment Agreement. This is a joint agreement between the Victorian Public Service Association, the Public Service Board and the Victorian Government and covers the occupational health and safety aspects of the use of computer terminals in the Victorian public service.

The Agreement requires that all staff who use such equipment for a continuous period of 2 hours or more per day on a regular basis should have their eyesight tested regularly. The testing, specialist and corrective lens costs are to be borne by the employer. Where necessary, the Office arranged for staff members to be tested and contributed to the costs as required.

- Re-location to new premises

In December 1990, the Office relocated to the 14th and 15th levels at 222 Exhibition Street, Melbourne. The new premises provide a modern and attractive working environment designed around open planning concepts which is most suitable for the needs of audit and support staff. Facilities include a fully-appointed training facility, interview and meeting rooms and a modern library. In addition, coaxial cabling has been installed throughout the Office to enable easy access to the Office computer system from any of the workstations, offices and meeting/training rooms.

Both before and after relocating to the new premises, the Committee commissioned Risk Assessment Reports to identify any health and safety issues associated with the new accommodation. The Reports resulted in several changes in furniture location, installation of VESDA (very early smoke detection apparatus) in the computer room, a card-access security system and the installation of additional fire extinguishers. After relocation, the Reports were used to identify risks that were not obvious *before* furniture and equipment were installed, and this resulted in changes in air-conditioning, lighting and furniture placements.

222 Exhibition Street, Melbourne.



WorkCare

During 1990-91, 6 work-related injuries were recorded in the Office's WorkCare register. Three of these injuries occurred while staff travelled to or from work and resulted in \$175 of medical costs being borne by the Office. No time was lost as a result of those injuries. The remaining 3 injuries occurred at auditee locations and resulted in \$200 of medical costs being borne by the Office; 3 days of time were lost by related staff absences. All injuries were beyond the Office's control.

A further 169 days were lost in relation to 2 injuries which occurred in 1989-90. One of these claims has been resolved and the worker has returned to normal duties.

■ SOCIAL CLUB ACTIVITIES

The Office Social Club was formed in 1984 to foster and organise social and sporting activities for staff. At 30 June 1991 over 80 per cent of Office staff were members of the Club.

The Social Club is very active in organising a range of sporting and other events for its members. Other social activities enjoyed included happy hours, basketball matches, a car rally, ski trip, harness racing night, wine tasting, Annual Dinner Dance, Christmas picnic and the Office Christmas party.

Sporting highlights during the year were victories in the annual cricket match against the Department of the Treasury, a football match against the Australian National Audit Office and the Office's "Effective Footwork" running team in the Public Administration category in the Autumn series Corporate Cup Run.

5 YEAR CORPORATE PLAN: A review

The Office's 5 year Corporate Plan (1986-87 to 1990-91) drew to a close this year. The Corporate Plan identified a number of key issues facing the Office over the 5 year period, and consequently a number of strategies were developed to best deal with these issues.

This section of the *Annual Report* provides a review of the Office's success in achieving the Plan's stated goals and the strategies implemented to address these goals.

■ Key Strategic Issue No. 1

SERVICES TO PARLIAMENT, EXECUTIVE AND AUDITEES

GOAL: To review the legislative framework for the operation of the Office to ensure that it is consistent with the independent role of the Auditor-General and with current philosophy on financial management for the public sector.

OUTCOME: The Office's principal legislation, the *Audit Act* 1958, has been revised and the *Audit (Amendment) Act* 1990, passed in June 1990, clarified and strengthened the powers of the Auditor-General, particularly in relation to the power to conduct performance audits. Substantial changes to the *Audit Act* are currently under consideration.

GOAL: To maximise the usefulness of the role of the Auditor-General to Parliament and the Executive Government in carrying out their respective responsibilities for the direction and management of the State's financial operations.

OUTCOME: The profile of the Office has increased significantly over the past 5 years and its primary role, that of servicing the needs of Parliament, the Executive Government and auditees, has expanded. The format and content of Auditor-General's Reports has been enhanced and these improvements, together with an increase in the number of Reports tabled and variety of issues covered, have enabled the Office to strengthen its position as a key financial and resource management adviser to the Parliament. Over the period covered by the Corporate Plan, the Office issued 29 Reports, containing almost 400 issues, and potential savings or revenue forgone totalling approximately \$200 million were identified. The Office considers that its recent endeavours to maximise its service delivery to Parliament and its Committees, the Executive Government, auditees, and indeed the taxpayers of Victoria, now enable it to confirm its vital role in contributing to effective resource management in the Victorian public sector.

GOAL: To issue professional opinions on the financial operations of auditees as provided by statute, and to identify and provide the necessary level of external audit services.

OUTCOME: In its issue of professional opinions on financial statements, the Office ensured that its audit methodology was consistent with all necessary statutory and professional requirements. Annual audit assignments completed increased by 100 per cent over the 5 year period from 318 to 635 and opinions on the statements of these organisations were provided in a timely and professional manner.

GOAL: To develop strong and harmonious working relationships with auditees.

OUTCOME: Over the life of the Corporate Plan, the Office continued to engage in positive and effective communications with senior representatives of auditees at all stages of the audit process. The Office ensured that audit reports addressed to auditees were structured in an objective manner, giving due credit for efficient and effective management practices, and where necessary, providing constructive recommendations to improve the operations of auditees. The Office is confident that these measures will continue to enhance effective and harmonious working relationship with its auditees.

GOAL: To continue with the provision of constructive, high-level input to the development of accounting and financial reporting standards for the Victorian public sector.

OUTCOME: The Office maintained and encouraged effective liaison and communications with key government departments and agencies on the development of issues in accounting and financial management. Audit comments on accountability provisions included in proposed new or amending legislation was submitted to agencies as required, and the Office provided regular feedback to key government departments on the operation of financial legislation.

GOAL: To contribute to the enhancement of financial management practices in public sector organisations.

OUTCOME: The Office, through its parliamentary and agency reporting mechanisms, regularly provided recommendations to auditees on the most efficient and effective financial management practices appropriate to their operations.

■ Key Strategic Issue No. 2

AUDIT METHODOLOGY

GOAL: To achieve full implementation of the Office's comprehensive audit methodology.

OUTCOME: The Office's key audit planning and control process is now determined by a Master Audit Plan which encompasses planning for all 3 audit components (financial, compliance and performance). Approximately 4.3 per cent of audit resources are currently dedicated to the performance component and, as a result of increased funding provided in the 1991-92 Budget, plans are in place to increase this to 17 per cent by 30 June 1992.

GOAL: To ensure, by ongoing enhancements, that the audit methodology of the Office becomes and remains a source of distinctive competence.

OUTCOME: The framework for the application of risk-based auditing principles to the Office's integrated information-based audit environment has been reviewed. Developments in the form of the Enhanced Financial Audit Methodology (EFAM) have been implemented. Audit documentation standards and a revised manual relating to the enhanced methodology were finalised and issued to all staff.

GOAL: To promote the financial and performance audit methodologies developed by the Office.

OUTCOME: The Office maintained its ongoing commitment to promoting and exchanging information on its Enhanced Financial Audit Methodology (EFAM) and Victorian Performance Audit Methodology (VPAM). Extensive consultations within the public sector and the accounting professions in Australia and overseas ensured that the Office continued to be in a strong position to contribute constructively in areas concerning developments in auditing methodology.

■ Key Strategic Issue No. 3 INFORMATION TECHNOLOGY

GOAL: To implement the 5 year strategic plan for information technology facilities as documented in the November 1985 report on the Future of Information Technology Options for the Office.

OUTCOME: Over the life of the 5 year Corporate Plan, the Office completed its Future Information Technology plan which provided for the implementation of information technology facilities for administrative and audit-based functions. The Office now has extensive computer facilities to support both its administrative and audit activities and its computer network is considered to be "state-of-the-art". The computer network is now used extensively to plan, manage, execute and report the Office's auditing activities.

GOAL: To monitor and, where appropriate, take advantage of future advances in information technology.

OUTCOME: Advances in the use of information technology in auditing and general administrative functions are continually monitored, evaluated and where appropriate, implemented. Technological developments in computer hardware and software have allowed auditors to:

- access the Office computer network from the field using portable computers and data communication modems;
- utilise text search and retrieval software to rapidly scan electronic archives during research activities; and
- implement a computer-based, risk-oriented audit methodology.

The continual development of computer-based tools, together with tailored, in-house software enabled the Office to successfully apply the latest developments in information technology to its operations. The Office is now well positioned to capitalise on future advances in information technology.

■ Key Strategic Issue No. 4

RESOURCE MANAGEMENT

GOAL: To ensure mechanisms are in place to monitor and measure the efficiency and effectiveness of the management of resources within the Office.

OUTCOME: Like other public sector audit bodies, the Office has been able to identify a number of "quantitative" indicators of its performance (see pages 33 to 35 of this *Annual Report*), but has experienced some difficulty in establishing adequate "qualitative" indicators. Substantial gains have been made in many areas of the Office's operations such as acknowledged improvements to the quality (e.g. format and content) of Auditor-General's Reports to Parliament, and this has contributed towards increased community awareness of issues affecting financial and resource management in the State.

The Office continued its periodic monitoring of targets set out in its inaugural Corporate Plan and this ensured that overall corporate objectives were achieved. Where necessary, adjustments were made to the management of the Office's financial and human resources to ensure that the attainment of identified goals was not compromised.

On the financial reporting side, the Office implemented the "Attache" financial management and reporting system to replace its outmoded "FRAR" system. Steps were also taken by the Office to provide a comprehensive framework for resource management and increased accountability over the expenditure by preparing its financial statements on an accrual basis. (These financial statements supplemented those prepared in accordance with the *Annual Reporting Act* 1983.) Over the past years, the Office has actively promoted the adoption of the accrual basis of accounting within the Victorian public sector.

In the area of reviewing the Office's accommodation in terms of increased audit responsibilities, staff needs and professional image, a plan to relocate the Office to more suitable accommodation was put into effect and culminated in relocating the Office in 1990.

GOAL: To integrate, within the strategic planning processes of the Office, a human resource management strategy designed to ensure a ready and continuing source of highly motivated and skilled personnel.

OUTCOME: A human resource management strategy has been developed by the Office and policies and practices were implemented to assist the Office to maintain an efficient workforce of skilled and motivated personnel. The increasing number of auditing responsibilities saw the successful expansion of the number of private practitioners engaged to act as agents for the Auditor-General, thereby enabling the Office to balance an increasing workload against limited internal resources.

A number of ongoing and annual programs for manpower planning, recruitment, staff development, and performance improvement and appraisal were successfully introduced. For example, the Performance and Development Review Scheme consolidated and extended the Office's commitment to the personal and professional development of all staff.

The on-going program of internal and external secondments has also greatly assisted the Office and the staff concerned to ensure that human resources are suitably skilled and are able to be applied efficiently and effectively.

EXPLANATION OF ITEMS IN FINANCIAL STATEMENTS

■ MAJOR VARIATIONS

The financial statements of the Office, prepared in accordance with the requirements of the *Annual Reporting Act 1983*, appear on pages 51 to 61. There were significant variations in some items within the financial statements between 1990-91 and the previous year. Information in relation to these variations and any significant variations from the budget figure are given below. Number references are to the corresponding items in the financial statements on page 54 of this Report.

Fees and charges (1)

- Receipts from fees and charges were 18 per cent higher than in 1989-90. The increase was mainly attributed to higher recovery rates because of CPI adjustments and increased audit responsibilities.

Contract auditing (3)

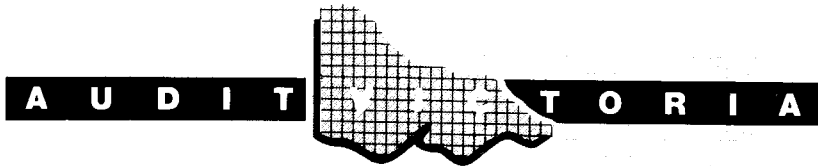
- Additional audit responsibilities for the audit of ambulance services, public hospitals and State-funded nursing homes, undertaken by private sector auditors as agents of the Auditor-General, was the reason for the increase in expenditure.

Works and Services expenditure (5)

- There was a significant increase in the Works and Services item due to expenses related to the Office's relocation to 222 Exhibition Street.

■ PHYSICAL ASSETS

The Office controls a number of physical assets, details of which continue to be disclosed in the supplementary accrual financial statements, as has been the policy for the past 4 years.



**OFFICE OF THE
AUDITOR-GENERAL
OF VICTORIA**

FINANCIAL STATEMENTS

For the year ended 30 June 1991

OFFICE OF THE AUDITOR-GENERAL

SUMMARY OF RECEIPTS AND
PAYMENTS FOR THE YEAR ENDED 30 JUNE 1991

<i>Item</i>	<i>1990-91</i>	<i>1989-90</i>
	\$	\$
RECEIPTS - CONSOLIDATED FUND		
Program 609 - Office of the Auditor-General	8 043 578	6 809 443
Total all receipts	8 043 578	6 809 443
PAYMENTS - APPROPRIATIONS CONSOLIDATED FUND		
	<i>Special</i>	<i>Annual</i>
	<i>1990-91</i>	<i>1990-91</i>
	\$	\$
Program 609 - Office of the Auditor-General	111 412	13 947 155
		14 058 567
PAYMENTS - TRUST FUND		
Program 609 - Office of the Auditor-General		-
Total all payments		11 059 390
	14 058 567	11 059 390

OFFICE OF THE AUDITOR-GENERAL

**PUBLIC ACCOUNT PROGRAM RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 JUNE 1991**

<i>Ref.*</i>	<i>Item</i>	<i>Notes</i>	<i>Budget 1990-91</i>	<i>Actual 1990-91</i>	<i>Actual 1989-90</i>
OFFICE OF THE AUDITOR-GENERAL (PROGRAM 609)					
			\$	\$	\$
RECEIPTS - CONSOLIDATED FUND					
1.	Fees and charges			8 039 413	6 795 862
	Minor receipts	<i>B</i>		4 165	13 581
Total gross program receipts				8 043 578	6 809 443
PAYMENTS - CONSOLIDATED FUND					
Special appropriation					
	Salaries and allowances	<i>C</i>	112 000	111 412	95 401
Annual appropriations					
	Recurrent expenditure - Salaries and associated costs	<i>D</i>	6 762 800	6 694 675	6 009 287
2.	Operating expenses				
	Administrative expenses	<i>E</i>	661 000	660 977	674 578
3.	Other recurrent services				
	Contract auditing		4 353 000	4 352 948	3 909 951
4.	Accommodation				
	Rent, rates and other charges		850 000	671 769	-
Total recurrent expenditure			12 626 800	12 380 369	10 593 816
5.	Works and Services expenditure				
	EDP facilities and relocation expenses		1 878 500	1 566 786	370 173
Total gross Consolidated Fund			14 617 300	14 058 567	11 059 390
PAYMENTS - TRUST FUND					
	Total Trust Fund	<i>F</i>		-	-
Total gross program payments			14 058 567	11 059 390	

* Refer to the Explanatory Statement on page 49.

OFFICE OF THE AUDITOR-GENERAL

NOTES TO THE FINANCIAL STATEMENTS

- A (a) The financial statements of the Office have been prepared on the basis that the transactions of the Public Account are reported on a cash basis, with the exception of payments for salaries which are reported on an accrual basis.
- (b) The financial details provided in Appendix A to the financial statements relate to transactions outside the Public Account except for the item "Payments from Appropriations of other administrative units".
- (c) The financial statements specify only identifiable direct costs and do not reflect the total cost of Office operations. The statements do not include amounts paid on behalf of the Office by other administrative units such as the payments by the Ministry of Finance for superannuation. However, these costs are identified in the Supplementary Accrual Financial Statements on pages 63 to 74.
- (d) There has been no expenditure of a capital nature on behalf of the Office by the Ministry of Planning and Housing during the financial year.
- (e) A reference in the financial statements to a "Budget" figure means:
- (i) in the case of recurrent expenditure and Works and Services expenditure the estimates in an annual Appropriation Act for that year; and
 - (ii) in the case of special appropriations, the estimates specified in the Victorian Budget document entitled *Program Budget Outlays* published in respect of that financial year.
- (f) A reference in the financial statements to an "Actual" figure means the payments actually made by the Office in respect of the item to which it refers.
- (g) The receipts and payments set out in the financial statements include receipts and payments which come within the overall responsibility of the Office, whether or not they have been collected or paid by the Office.

RECEIPTS

- B Minor receipts consist of the following amounts:

<i>Item</i>	<i>1990-91</i>	<i>1989-90</i>
	\$	\$
Appropriation of former years	551	11 195
Commission on -		
Group assurance deductions	528	528
Hospital and medical deductions	227	234
Interest	2 562	1 399
Small amounts paid in	297	225
Total	4 165	13 581

SPECIAL APPROPRIATION

- C The Auditor-General's salary is paid from a special appropriation by Parliament in accordance with section 4 (3) of the *Audit Act* 1958.

RECURRENT EXPENDITURE**D Salaries and associated costs**

Salaries and associated costs consist of the following amounts:

<i>Item</i>	<i>1990-91</i>	<i>1989-90</i>
	\$	\$
Salaries and allowances	6 195 740	5 493 314
Overtime and penalty rates	2 216	2 213
Long service leave paid	24 894	104 332
Payroll tax	415 395	362 555
WorkCare	41 150	32 861
Employees' superannuation contribution in respect of officers seconded to the Office	15 280	14 012
Total	6 694 675	6 009 287

E Administrative expenses

Administrative expenses consist of the following amounts:

<i>Item</i>	<i>1990-91</i>	<i>1989-90</i>
	\$	\$
Travelling and subsistence	29 876	46 655
Office requisites and equipment, printing and stationery	373 487	343 882
Books and publications	17 094	19 354
Postal and telephone expenses	39 417	34 320
Motor vehicles - purchase and running expenses	73 197	68 727
Incidental expenses	105 234	114 174
EDP processing expenses, consultants and special projects	22 672	47 466
Total	660 977	674 578

F State Trust Account

NIL

APPENDIX A

OFFICE OF THE AUDITOR-GENERAL

SUPPLEMENTARY INFORMATION AND STATEMENT OF BALANCES
AS AT 30 JUNE 1991

SUPPLEMENTARY INFORMATION

Payments from appropriation of other administrative units at 30 June 1991

Nil

Resources received and provided free of charge at 30 June 1991

Nil

STATEMENT OF BALANCES

Cash and investment balances

An advance from the Public Account of \$9 000 (30 June 1990, \$8 000) was approved by the Treasurer for carryover to the 1991-92 financial year. At 30 June 1991 the Office Advance Account, being an account outside the Public Account, had a balance of \$10 454 (30 June 1990, \$8 056).

Debtors

At 30 June the following amounts were outstanding:

Item	At 30 June -	
	1991	1990
	\$	\$
Outstanding audit fees	990 784	419 920
Number of bad debts written-off during the financial year	Nil	Nil
Aggregate amount of bad debts written-off during the financial year	Nil	Nil
Allowance for doubtful debts	Nil	Nil

General stores on hand

At 30 June, the Office had the following stores on hand which were valued at cost:

<i>Item</i>	<i>At 30 June -</i>	
	<i>1991</i>	<i>1990</i>
	\$	\$
Office requisites, stationery etc.	10 757	8 966

Creditors

At 30 June, the following amounts were outstanding:

<i>Item</i>	<i>At 30 June -</i>	
	<i>1991</i>	<i>1990</i>
	\$	\$
Agent fees	606 029	199 708
General expenses	150 817	45 175
Total	756 846	244 883

Employee entitlements

At 30 June, the Office had outstanding employee entitlements including:

<i>Employee entitlement</i>	<i>At 30 June -</i>	
	<i>1991</i>	<i>1990</i>
	\$	\$
Annual leave	439 977	336 098
Long service leave (a)	1 148 265	1 061 597
Total	1 588 242	1 397 695

(a) Long service leave is based on the liability for employees with 10 or more years service together with a proportion of the liability accruing for those employees with 5 but less than 10 years service.

Capital commitments

At 30 June 1991, nil (30 June 1990, nil).

Leasing commitments

As at 30 June 1991, the Office had entered into lease commitments which are summarised as follows:

<i>Leases</i>	<i>At 30 June 1991</i>	
	<i>Operating Lease</i>	<i>Finance Lease</i>
	\$	\$
Not later than 1 year	599 353	486 082
Later than 1 year but less than 2 years	581 586	495 275
Later than 2 years but less than 5 years	1 744 758	519 067
Later than 5 years	4 036 469	-
Total	6 962 166	1 500 424

The operating leases relate to 2 photocopiers and for equipment provided under the State Computer Lease Facility.

Balance outstanding on loans

At 30 June 1991, nil (30 June 1990, nil).

CERTIFICATION

Statement by Chief Administrator and Principal Accounting Officer

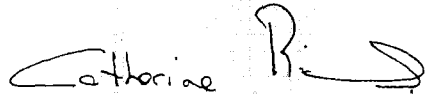
We certify that the financial statements of the Office of the Auditor-General have been prepared in accordance with section 11 of the *Annual Reporting Act* 1983 and the Annual Reporting (Administrative Units) Regulations 1985.

In our opinion, the information set out in the financial statements presents fairly the receipts of and the payments made by, on behalf of or falling within the policy responsibility of the Office of the Auditor-General for the year ended 30 June 1991 and of the Supplementary Information and Statement of Balances at 30 June 1991.



K.G. HAMILTON
Deputy Chief Administrator

10 / 9 / 1991



C. RICHARDS
Principal Accounting Officer

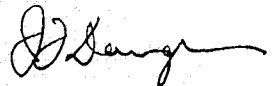
10 / 9 / 1991

REPORT OF THE APPROVED AGENT OF THE AUDITOR-GENERAL

I report that I have audited the accounts set out on pages 51 to 59 of the Office of the Auditor-General for the year ended 30 June 1991 in accordance with Australian Auditing Standards.

I have received all the information and explanations I have required.

In my opinion, the financial statements have been properly drawn up in accordance with the Annual Reporting (Administrative Units) Regulations 1985, as prescribed under the *Annual Reporting Act* 1983, and present fairly the financial transactions of the Office of the Auditor-General during the year ended 30 June 1991.



J.F. DONGES
KPMG Peat Marwick
Approved Agent of the Auditor-General

10 / 9 / 1991

AUDITOR-GENERAL'S REPORT

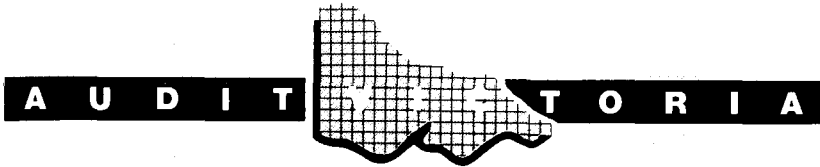
The accompanying financial statements of the Office of the Auditor-General comprising a summary of receipts and payments, a statement of Public Account program receipts and payments relating to that Office, and appendices and notes to the financial statements have been audited as required by the *Annual Reporting Act* 1983 and in accordance with Australian Auditing Standards.

In my opinion, the financial statements comply, in all material respects, with the *Annual Reporting Act* 1983 and present fairly the financial transactions of the Office of the Auditor-General for the year ended 30 June 1991 in accordance with that Act.

MELBOURNE

20/9/1991

C.A. BARAGWANATH
Auditor-General



**OFFICE OF THE
AUDITOR-GENERAL
OF VICTORIA**

**SUPPLEMENTARY ACCRUAL
FINANCIAL STATEMENTS**

For the year ended 30 June 1991

OFFICE OF THE AUDITOR-GENERAL

STATEMENT OF OPERATIONS FOR THE YEAR ENDED 30 JUNE 1991

<i>Item</i>	<i>Notes</i>	<i>1990-91</i>	<i>1989-90</i>
		\$	\$
INCOME			
Audit fees	1(v), 2	9 080 366	7 258 995
Gross proceeds from sale of fixed assets		79 612	74 488
Other income		4 165	13 582
Total income	4	9 164 143	7 347 065
EXPENDITURE			
Audit operations -			
Salaries, allowances and operating expenses	3	8 812 085	6 735 353
Contract auditing		4 759 269	4 014 468
Support services -			
Salaries, allowances and operating expenses	3	2 456 558	1 874 982
Finance charges		200 289	136 560
Total expenditure	4	16 228 201	12 761 363
Net cost of operating the Office		7 064 058	5 414 298
ABNORMAL ITEM			
Superannuation expense, prior years	1(iii)	-	14 575 172
Net cost of operating the Office and abnormal items		7 064 058	19 989 470

OFFICE OF THE AUDITOR-GENERAL

BALANCE SHEET AS AT 30 JUNE 1991

Item	Notes	1990-91	1989-90
		\$	\$
ASSETS			
Current assets -			
Cash at bank and in hand		10 754	8 356
Debtors and work-in-progress	5	2 686 493	1 645 123
Prepayments		143 201	57 116
		2 840 448	1 710 595
Non-current assets -			
Fixed assets	6	1 446 307	406 611
Leased assets	7	1 129 347	1 389 254
		2 575 654	1 795 865
Total assets		5 416 102	3 506 460
LIABILITIES AND FUNDS			
Current liabilities -			
Creditors and accruals		756 846	244 883
Provision for employee entitlements	8	499 292	399 911
Finance lease liability	9	362 583	282 304
Departmental advance		9 000	8 551
Provision for employee superannuation	1(iii)	550 000	510 000
		2 177 721	1 445 649
Non-current liabilities -			
Provision for employee entitlements	8	1 088 950	997 784
Provision for employee superannuation	1(iii)	17 949 000	16 055 000
Finance lease liability	9	833 935	1 140 710
		19 871 885	18 193 494
Total liabilities		22 049 606	19 639 143
Accumulated funds (deficiency)	10	(16 633 504)	(16 132 683)
Total liabilities and accumulated funds		5 416 102	3 506 460

OFFICE OF THE AUDITOR-GENERAL

STATEMENT OF SOURCES AND APPLICATIONS OF FUNDS
FOR THE YEAR ENDED 30 JUNE 1991

<i>Item</i>	<i>Note</i>	<i>1990-91</i>	<i>1989-90</i>
SOURCES OF FUNDS		\$	\$
Funds from operations -			
Inflow of funds from operations -			
Fees and charges		9 080 366	7 258 995
Other income		4 165	13 582
Gross proceeds on sale of fixed assets		79 612	74 488
		<u>9 164 143</u>	<u>7 347 065</u>
Outflow of funds from operations		12 886 766	10 702 129
	11	<u>(3 722 623)</u>	<u>(3 355 064)</u>
Funds from government -			
Parliamentary appropriations -			
Recurrent		12 491 781	10 689 217
Works and Services		1 566 786	370 173
		<u>14 058 567</u>	<u>11 059 390</u>
Increase in liabilities -			
Non-current liabilities -			
Finance lease liability		-	510 454
Current liabilities -			
Creditors and accruals		494 800	116 637
Departmental advance		449	551
Finance lease liability		80 279	115 908
		<u>575 528</u>	<u>743 550</u>
Total sources		<u>10 911 472</u>	<u>8 447 876</u>
APPLICATIONS OF FUNDS			
Increase in assets -			
Current assets -			
Cash at bank and in hand		2 399	2 378
Prepayments		86 085	30 374
Debtors and work-in-progress		1 041 370	461 306
		<u>1 129 854</u>	<u>494 058</u>
Non-current assets -			
Expenditure on fixed assets		1 311 538	243 807
Leased assets		94 833	796 236
		<u>1 406 371</u>	<u>1 040 043</u>
Decrease in liabilities -			
Non-current -			
Finance lease		306 775	-
Long service leave paid		24 894	104 332
Payments to Government		8 043 578	6 809 443
Total applications		<u>10 911 472</u>	<u>8 447 876</u>

OFFICE OF THE AUDITOR-GENERAL

NOTES TO, AND FORMING PART OF, THE SUPPLEMENTARY ACCRUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 1991

1. STATEMENT OF ACCOUNTING POLICIES

The accompanying Supplementary Accrual Financial Statements of the Office have been drawn up in accordance with the accounting standards and disclosure requirements of the Australian accounting bodies. They have been prepared in accordance with the historical cost convention using accrual accounting and do not take into account changing money values or, except where stated, current valuations of non-current assets. Accounting policies have been consistently applied, except where stated.

Expenditure has been disclosed on a program budget basis having been allocated between the 2 sub-programs of the Office: Audit Operations and Support Services.

Set out below is a summary of the significant accounting policies adopted by the Office in the preparation of the supplementary accrual financial statements.

(i) Non-current assets

Fixed assets. Fixed assets are defined as those items of equipment, motor vehicles and furniture having a unit cost of \$500 or more which are not consumed in one accounting period. Library books are valued as a collective unit. Fixed assets on hand prior to 1 July 1986 were brought in at valuation. All subsequent assets purchased are carried at cost.

Depreciation. Fixed assets, excluding motor vehicles, are depreciated on a straight line basis over their estimated useful lives. In respect of motor vehicles, sales disposal prices compare favourably with acquisition costs (excluding sales tax), and no depreciation is charged on motor vehicles and the profit or loss adjustment is brought to account on disposal of the vehicles.

Amortisation. Amortisation of leased assets is calculated on a straight line basis over either the lesser of the estimated useful life of the leased asset or the lease period.

(ii) Provision for long service leave

Long service leave is based on the liability for employees with 10 or more years service together with a proportion of the liability accruing for those employees with 5 but less than 10 years service. The proportion of long service leave estimated to be payable within the next financial year is included in the Balance Sheet under "Current liabilities".

(iii) Superannuation

While employees contribute directly to the State Superannuation Fund, the Office's contributions to the Fund are met by the Government at the time when members become eligible for benefits. It is the opinion of management that superannuation is an operating expense of the Office and should be recognised as such. Government contributions to the fund are recognised, by this Office, as part of retained earnings.

A full actuarial review will be completed every 3 years with an annual update. Any changes in the present value of the unfunded future benefits is reflected in the operating loss for the period. The actuary's estimate of the amount to be paid from the Fund in the next financial year is included in current liabilities. The next review is due to be completed in 1993.

The future contributions to be made by government have not been brought to account, as these amounts are not deemed to be receivable until appropriated by Parliament.

(iv) Leases

Leases of equipment under which the Office assumes all of the risks of ownership and which meet the criteria set out in the Statement of Accounting Standard "Accounting for Leases" AAS 17, are capitalised and classified as finance leases. Other leases are classified as operating leases. Finance leases are capitalised at the present values of the minimum lease payments. Operating lease payments are charged against income.

(v) Revenue recognition

Audit fees receivable and accrued audit work in progress at year-end are treated as income. When received, these amounts are required to be paid to the Consolidated Fund. The Office is engaged, within the next 2 years, in a program of achieving full cost recovery.

Fees are not charged for the audits of budget sector agencies (administrative units).

(vi) Services received at no charge

Due to the relocation of the Office to 222 Exhibition Street, the Office is now liable for all expenditure incurred, including rent and telephone expenses. There are no services received free of charge.

2. NON-CHARGEABLE AUDITS

The prevailing legislation (*Annual Reporting Act 1983*) does not empower the Office to recover the cost of the audits of the administrative units. It is calculated that audit fees of \$2.5 million have been forgone.

3. SALARIES, ALLOWANCES AND OPERATING EXPENSES

<i>Item</i>	1990-91	1989-90
	\$	\$
Audit operations -		
Salaries and allowances	5 485 925	4 886 667
Superannuation expense	1 899 717	835 967
Administration expenses	1 015 632	759 916
Depreciation	134 114	114 410
Amortisation	276 697	138 393
Total audit operations	8 812 085	6 735 353
Support services -		
Salaries and allowances	1 511 411	1 347 559
Superannuation expense	535 817	235 785
Administration expenses	286 460	214 335
Depreciation	37 827	32 269
Amortisation	78 043	39 034
Audit fees	7 000	6 000
Total support services	2 456 558	1 874 982

4. NET COST OF OPERATIONS

RECONCILIATION TO CONSOLIDATED FUND TRANSACTIONS

<i>Item</i>	1990-91	1989-90
	\$	\$
INCOME		
Total income	9 164 143	7 347 065
Add: Movement in debtors	-	68 980
	9 164 143	7 416 045
Less: Movement in debtors and work-in-progress	1 040 953	532 114
Proceeds from trade-in of assets	79 612	74 488
Total cash receipts Consolidated Fund	8 043 578	6 809 443
EXPENDITURE		
Total expenditure	16 228 201	12 761 363
Add: Capital expenditure	1 440 902	339 192
Movement in prepayments	86 085	30 374
	17 755 188	13 130 929
Less: Non-cash expenditure		
Movement in accrued expenditure	443 346	116 637
Employee entitlements	190 547	141 489
Superannuation	2 435 534	1 071 752
Depreciation for fixed assets	171 941	146 679
Amortisation for leased assets	354 740	177 427
Expenditure by other agencies	612	348 010
Book value of assets disposed	99 901	28 209
Write off - fixed assets	-	41 336
Total cash payments Consolidated Fund	14 058 567	11 059 390

5. DEBTORS AND WORK-IN-PROGRESS

<i>Item</i>	1990-91	1989-90
	\$	\$
Debtors	990 784	419 920
Work-in-progress	1 695 097	1 225 008
Public Account	612	195
Total	2 686 493	1 645 123

6. FIXED ASSETS

<i>Item</i>	<i>At cost/ valuation 30.6.91</i>	<i>Depreciation for 1990-91</i>	<i>Accumulated depreciation 30.6.91</i>	<i>Written down value 30.6.91</i>	<i>Written down value 30.6.90</i>
	\$	\$	\$	\$	\$
Furniture and fittings	993 762	81 664	86 057	907 705	32 465
Motor vehicles	256 708	-	-	256 708	172 961
Office equipment	57 455	9 958	31 932	25 523	16 848
EDP equipment	363 300	73 857	144 076	219 224	145 999
Library	61 486	6 462	24 339	37 147	38 338
Total	1 732 711	171 941	286 404	1 446 307	406 611

7. LEASED ASSETS

<i>Item</i>	<i>At cost 30.6.91</i>	<i>Amortisation for 1990-91</i>	<i>Accumulated amortisation 30.6.91</i>	<i>Net value 30.6.91</i>	<i>Net value 30.6.90</i>
	\$	\$	\$	\$	\$
Equipment leased under State Computer Lease Facility	1 851 443	354 740	722 096	1 129 347	1 389 254

8. PROVISIONS FOR EMPLOYEE ENTITLEMENTS

<i>Entitlement</i>	<i>Current liabilities</i>	<i>Non-current liabilities</i>	<i>Total</i>	
			1990-91	1989-90
	\$	\$	\$	\$
Long service leave	59 315	1 088 950	1 148 265	1 061 597
Annual leave	439 977	-	439 977	336 098
Total shown in Balance Sheet	499 292	1 088 950	1 588 242	1 397 695

9. FINANCE LEASE LIABILITY

Lease	1990-91	1989-90
	\$	\$
Lease payments due -		
Not later than 1 year	486 082	538 483
Later than 1 year and not later than 2 years	495 275	538 484
Later than 2 years and not later than 5 years	519 067	1 066 511
Minimum lease payments	1 500 424	2 143 478
<i>Deduct: Future finance charges</i>	303 906	720 464
	1 196 518	1 423 014
Shown in Balance Sheet under -		
Current liabilities	362 583	282 304
Non-current liabilities	833 935	1 140 710
Balance at 30 June	1 196 518	1 423 014

10. ACCUMULATED FUNDS

Item	Note	1990-91	1989-90
		\$	\$
Balance 1 July (deficiency)		(16 132 683)	(1 322 036)
Net operating deficit for the year		(7 064 058)	(19 989 470)
		(23 196 741)	(21 311 506)
Net amount contributed by government -			
Funds appropriated from Consolidated Fund	14 041 404		11 059 390
Expenditure by other agencies	63 877		348 010
Superannuation contribution	1(i) 501 534		580 866
		14 606 815	11 988 266
Less: Amounts paid to Consolidated Fund		8 043 578	6 809 443
			5 178 823
Balance 30 June (deficiency)		(16 633 504)	(16 132 683)

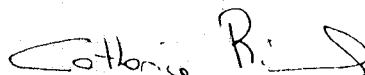
11. RECONCILIATION OF OPERATING RESULT WITH FUNDS FROM OPERATIONS

<i>Item</i>	<i>1990-91</i>	<i>1989-90</i>
	\$	\$
Operating deficiency	(7 064 058)	(19 989 470)
<i>Add:</i> Depreciation	171 941	146 679
Amortisation	354 740	177 427
Write down of fixed assets	-	41 336
Staff superannuation	1 934 000	490 886
Staff superannuation prior years	-	14 575 172
Superannuation contribution	501 534	580 866
Book value of fixed assets disposed of	99 901	28 209
Expenditure by other agencies	63 878	348 010
Provision for employee entitlements	215 441	245 821
Funds from operations	(3 722 623)	(3 355 064)

**CERTIFICATION OF
SUPPLEMENTARY ACCRUAL FINANCIAL STATEMENTS**

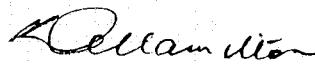
We the undersigned hereby certify that:

- ▶ in our opinion the Supplementary Accrual Financial Statements of the Office of the Auditor-General present fairly the financial operations during 1990-91 and the financial position of the Office as at 30 June 1991;
- ▶ at the date of signing the Statements, we are not aware of any circumstances which would render any particulars included in the Statements to be misleading or inaccurate; and
- ▶ the Statements have been prepared in accordance with Australian Accounting Standards.



C. RICHARDS
Principal Accounting Officer

MELBOURNE
10/9/1991

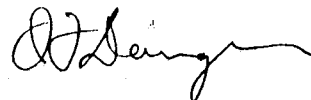


K.G. HAMILTON
Deputy Chief Administrator

AUDITOR'S REPORT

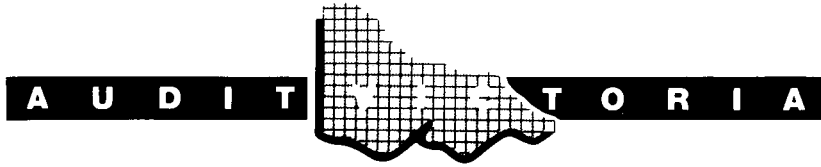
I report that I have audited the Supplementary Accrual Financial Statements of the Office of the Auditor-General for the year ended 30 June 1991 set out on pages 63 to 73 in accordance with Australian Auditing Standards.

In my opinion, the Supplementary Accrual Financial Statements have been properly drawn up so as to present fairly the financial operations of the Office of the Auditor-General for the year ended 30 June 1991 and the state of affairs at that date, and are in accordance with Australian Accounting Standards.



J.F. DONGES
KPMG Peat Marwick

MELBOURNE
20/9/1991



APPENDICES

AUDIT RESPONSIBILITIES AT 30 JUNE 1991

Parliament

Parliament of Victoria
State Parliament Refreshment Rooms

Administrative units

Agriculture, Department of
Arts, Ministry for the
Attorney-General's Department
Auditor-General, Office of the*
Community Services, Department of
Conservation and Environment, Department of
Consumer Affairs, Ministry of
Corrections, Office of
Education and Training, Ministry of
Ethnic, Municipal and Community Affairs,
Ministry of
Finance, Ministry of
Health Department Victoria
Labour, Department of
Manufacturing and Industry Development,
Department of
Planning and Housing, Department of
Police and Emergency Services, Ministry for
Police, Office of the Chief Commissioner of
Premier and Cabinet, Department of the
Public Prosecutions, Office of the Director of
Public Service Board, Office of the
Small Business, Department of
Sport and Recreation, Department of
State Electoral Office
Transport, Ministry of
Treasury, Department of the

Public bodies

Accident Compensation Commission
Accident Compensation Tribunal
Advanced Dental Technicians Qualifications
Board (a)
Albert Park Committee of Management
Albury/Wodonga (Victoria) Corporation
Alpine Resorts Commission
Ambulance Officers Training Centre
Ambulance Service, Victoria - Alexandra and
District
 Metropolitan Region
 North Eastern Region
 North Western Region
 South Eastern Region
 South Western Region
 Western Region
Architects Registration Board of Victoria
Brothel Licensing Board

* *Independent audit conducted.*

Building Societies Reserve Board
Bundoora Park Committee of Management
Capital Works Authority
Chiropodists Registration Board of Victoria (a)
Chiropractors and Osteopaths Registration
Board of Victoria (a)
Coal Corporation of Victoria
Construction Industry Long Service Leave
Board
Council of Adult Education
Country Fire Authority
Dandenong Valley and Western Port Authority
Dental Board of Victoria (a)
Dental Technicians Licensing Committee (a)
Dietitians Board of Victoria
Docklands Authority
Edithvale-Seaford Wetlands Environmental
Area Committee of Management
Educational Administration, Institute of
Egg Industry Licensing Committee
Emerald Tourist Railway Board
Estate Agents Board
Exhibition Trustees
Film Victoria
Gas and Fuel Corporation of Victoria
Geelong Performing Arts Centre Trust
Geelong Regional Commission
Government Employee Housing Authority
Grain Elevators Board
Greyhound Racing Control Board
Guardianship and Administration Board
Harness Racing Board
Historic Buildings Council
Judicial Studies Board
Latrobe Regional Commission
Law Reform Commission
Legal Aid Commission
Liquor Licensing Commission
Loddon-Campaspe Regional Planning Authority
Marine Board of Victoria
Medical Panels
Melbourne and Metropolitan Board of Works
Melbourne Wholesale Fruit and Vegetable
Market Trust
Mental Health Review Board
Metropolitan Fire Brigades Board
Mount Macedon Memorial Cross Committee of
Management
Murray Valley Citrus Marketing Board
Museum of Victoria, Council of the
National Tennis Centre Trust
National Gallery of Victoria, Council of Trustees
of the
Olympic Park Management
Optometrists Registration Board
Patriotic Funds Council of Victoria
Patterson River Recreational Area Management

Committee
 Penguin Reserve Committee of Management
 Pharmacy Board of Victoria (a)
 Physiotherapists Registration Board of
 Victoria (a)
 Plumbers, Gasfitters and Drainers Registration
 Board
 Port Bellarine Committee of Management
 Port of Melbourne Authority
 Port of Portland Authority
 Port of Geelong Authority
 Prince Henry's Institute of Medical Research
 Psychologists Registration Board of Victoria
 Psychosurgery Review Board
 Public Advocate, Office of the
 Public Transport Corporation
 Renewable Energy Authority Victoria
 Roads Corporation
 Rural Finance Corporation of Victoria
 Rural Water Commission of Victoria
 Shrine of Remembrance Trustees
 Small Business Development Corporation
 State Electricity Commission of Victoria
 State Film Centre of Victoria Council
 State Insurance Office
 State Library of Victoria, Council of the
 State Swimming Centre Committee of
 Management
 State Training Board, Office of the
 State Trust Corporation of Victoria
 Supreme Court of Victoria
 Surveyors Board
 Swan Hill Pioneer Settlement Authority
 Tattersall Sweep Consultations
 Tirhatuan Park Recreational Area Management
 Committee
 Tobacco Leaf Marketing Board
 Totalizator Agency Board
 Transport Accident Commission
 Upper Yarra Valley and Dandenong Ranges
 Authority
 Urban Land Authority
 Victorian Accident Rehabilitation Council
 Victorian Arts Centre Trust
 Victorian Building Societies Council
 Victorian Casino Control Authority
 Victorian Conservation Trust
 Victorian Curriculum and Assessment Board
 Victorian Dairy Industry Authority
 Victorian Debt Retirement Authority
 Victorian Development Fund
 Victorian Dried Fruits Board
 Victorian Egg Marketing Board
 Victorian Government Major Projects Unit
 Victorian Health Promotion Foundation
 Victorian Institute of Forensic Pathology
 Victorian Institute of Marine Sciences
 Victorian Institute of Sport Trust
 Victorian Nursing Council
 Victorian Prison Industries Commission
 Victorian Psychological Council (a)
 Victorian Public Authorities Finance Agency
 Victorian Relief Committee
 Victorian Tertiary Admissions Centre

Victorian Tourism Commission
 Victorian Economic Development Corporation
 Victorian Post-Secondary Education
 Commission
 WorkCare Appeals Board
 Yarra Bend Park Trust
 Zoological Board of Victoria

Post-secondary educational institutions

Ballarat University College
 Batman Automotive College of TAFE
 Box Hill College of TAFE
 Broadmeadows College of TAFE
 Catholic Education, Institute of
 Dandenong College of TAFE
 Deakin University
 East Gippsland Community College of TAFE
 Flagstaff College of TAFE
 Footscray Institute of Technology
 Frankston College of TAFE
 Gordon Technical College
 Goulburn Valley College of TAFE
 Goulburn Valley Driver Training Complex Ltd
 Hawthorn Institute of Education Limited
 Holmesglen College of TAFE
 La Trobe University
 La Trobe University College of Northern Victoria
 Loddon-Campaspe College of TAFE
 Melbourne College of Decoration
 Melbourne College of Printing and Graphic Arts
 Melbourne College of Textiles
 Melbourne, University of
 Mines and Industries Ballarat Limited,
 The School of
 Monash University
 Moorabbin College of TAFE
 Northern Metropolitan College of TAFE
 Outer Eastern College of TAFE
 Phillip Institute of Technology
 Prahran College of TAFE
 Richmond College of TAFE
 Royal Melbourne Institute of Technology
 Limited
 South West College of TAFE
 Sunraysia College of TAFE
 Swinburne Limited
 Victoria College
 Victorian College of Agriculture and Horticulture
 Victorian College of Pharmacy Limited
 Victorian College of the Arts
 Victoria University of Technology
 Wangaratta College of TAFE
 Western Institute, The
 Western Metropolitan College of TAFE
 William Angliss College, The
 Wimmera Community College of TAFE
 Wodonga College of TAFE
 Yallourn College of TAFE

Public hospitals and State-funded nursing homes

Alexandra District Hospital
 Alfred Group of Hospitals, The
 Altona District Hospital

Anne Caudle Centre
 Apollo Bay and District Memorial Hospital
 Ararat and District Hospital
 Austin Hospital
 Bacchus Marsh and Melton Memorial Hospital
 Ballarat Base Hospital
 Beeac and District Hospital
 Benalla and District Memorial Hospital
 Bendigo and Northern District Base Hospital
 Bethlehem Hospital Incorporated
 Birregurra and District Community Hospital
 Boort District Hospital
 Box Hill Hospital
 Bright District Hospital
 Bundoora Extended Care Centre
 Burwood and District Community Hospital
 Camperdown District Hospital
 Casterton Memorial Hospital
 Central Gippsland Hospital
 Clunes District Hospital
 Cobram District Hospital
 Cohuna District Hospital
 Colac District Hospital
 Coleraine and District Hospital
 Corryong District Hospital
 Creswick District Hospital
 Dandenong and District Hospital
 Daylesford District Hospital
 Dimboola District Hospital
 Donald District Hospital
 Dunmunkle Health Services
 Dunolly District Hospital
 East Gippsland Centre for Rehabilitation and
 Extended Care
 East Gippsland Hospital
 Eastern Suburbs Geriatric Centre
 Echuca District Hospital Incorporated
 Edenhope and District Memorial Hospital
 Eildon and District Community Hospital
 Elmore District Hospital
 Fairfield Hospital
 Frankston Hospital
 Geelong Hospital
 Gippsland Base Hospital
 Glenview Community Care Incorporated
 Goulburn Valley Base Hospital
 Grace McKellar Centre
 Greenvale Centre
 Hamilton Base Hospital
 Hampton Rehabilitation Hospital
 Healesville and District Hospital
 Heathcote District Hospital
 Heywood and District Memorial Hospital
 Inglewood Hospital
 Kaniva District Hospital
 Kerang and District Hospital
 Kilmore and District Hospital
 Kingston Centre
 Koroit and District Memorial Hospital
 Korumburra District Hospital
 Kyabram and District Memorial Community
 Hospital
 Kyneton District Hospital
 Latrobe Valley Hospital

Lismore and District Hospital
 Lorne Community Hospital
 Lyndoch, Warrnambool
 Macarthur and District Memorial Hospital
 Maffra District Hospital
 Maldon Hospital
 Manangatang and District Hospital
 Mansfield District Hospital
 Maroondah Hospital
 Maryborough and District Hospital
 Mercy Hospital for Women Incorporated
 Mildura Base Hospital
 Monash Medical Centre
 Mordialloc-Cheltenham Community Hospital
 Mortlake District Hospital
 Mount Eliza Centre
 Mount Royal Hospital
 Mt Alexander Hospital
 Myrtleford District War Memorial Hospital
 Nathalia District Hospital
 Nhill Hospital
 Numurkah and District War Memorial Hospital
 O'Connell Family Centre (Grey Sisters) Inc.
 Omeo District Hospital
 Orbost and District Hospital
 Ouyen and District Hospital
 Ovens and Murray Hospital for the Aged
 Ovens District Hospital
 Penshurst and District Memorial Hospital
 Peter MacCallum Cancer Institute
 Port Fairy Hospital
 Portland and District Hospital
 Preston and Northcote Community Hospital
 Queen Elizabeth Centre
 Queen Elizabeth Geriatric Centre
 Ripon Peace Memorial Hospital
 Robinvale and District Hospital
 Rochester and District War Memorial Hospital
 Royal Children's Hospital
 Royal Dental Hospital of Melbourne
 Royal Melbourne Hospital
 Royal Victorian Eye and Ear Hospital
 Royal Women's Hospital
 Sandringham and District Memorial Hospital
 Seymour District Memorial Hospital
 Skipton and District Memorial Hospital
 South Gippsland Hospital
 Southern Peninsula Hospital
 St Arnaud District Hospital
 St George's Hospital and Inner Eastern
 Geriatric Service
 Stawell District Hospital
 Swan Hill District Hospital
 Tallangatta Hospital
 Tawonga District General Hospital
 Terang and District (Norah Cosgrave)
 Community Hospital
 Timboon and District Hospital
 Tweddle Child and Family Health Service
 Wangaratta District Base Hospital
 Waranga Memorial Hospital
 Warracknabeal District Hospital
 Warrnambool and District Base Hospital
 Werribee District Hospital

West Gippsland Hospital
 Western Hospital
 Westernport Memorial Hospital
 Willaura and District Hospital
 William Angliss Knox and Sherbrooke
 Community Hospital
 Williamstown Hospital
 Wimmera Base Hospital
 Winchelsea and District Hospital
 Wodonga District Hospital
 Wonthaggi and District Hospital
 Woorayl District Memorial Hospital
 Wycheproof District Hospital
 Yarram and District Hospital
 Yarrawonga District Hospital
 Yea and District Memorial Hospital

Superannuation funds

City of Melbourne Superannuation Fund
 Trustees
 Coal Mine Workers' Pension Tribunal
 Emergency Services Superannuation Board
 Gas and Fuel Corporation Superannuation
 Board
 Holmesglen Constructions Superannuation
 Plan
 Hospitals Superannuation Board
 Legal Aid Commission Staff Superannuation
 Fund
 Local Authorities Superannuation Board
 Metropolitan Fire Brigades Superannuation
 Board
 Metropolitan Transit Authority Superannuation
 Fund
 MMBW Employees' Superannuation Fund,
 Trustees of the
 Parliamentary Contributory Superannuation
 Fund
 Pensions Supplementation Fund
 SECV Superannuation Fund
 State Casual Employees Superannuation Board
 State Employees Retirement Benefits Board
 State Superannuation Board of Victoria
 Transport Superannuation Board
 Victorian Institute of Marine Sciences
 Superannuation Fund
 Zoological Board of Victoria Superannuation
 Fund

Companies and joint ventures

Agriprojects Victoria Pty Ltd
 Circular Force Pty Ltd
 Colin Badger Trust
 Daratech Pty Ltd
 Deakin University Foundation Limited
 Graduate School of Management Limited
 Healesville Sanctuary Trading Pty Ltd
 IMC Pty Ltd
 Knowledge Victoria Limited
 La Trobe University Housing Limited
 Melbourne Business School Limited
 Milake Pty Ltd
 Monash - ANZ Centre for International Briefing
 Pty Ltd

Monash University Foundation
 Montech Pty Ltd
 Metropolitan Transit Authority Investments
 Pty Ltd
 Overseas Projects Corporation of Victoria
 Limited
 Pelletray Pty Ltd
 SECV Superannuation Pty Ltd
 State Insurance Office Services Pty Ltd
 State Insurance Office Superannuation Pty Ltd
 Sir John Monash Business Centre Pty Ltd
 Telematics Course Development Fund Trust
 Unilink Limited
 Unimelb Limited
 Victorian Institute of Sport Limited
 Winsearch Ltd

Local water and sewerage authorities

Aireys Inlet Water Board
 Alberton River Improvement Trust, Shire of
 Alberton Water Board
 Alexandra River Improvement Trust, Shire of
 Alexandra, Shire of
 Ararat, City of
 Ararat, Shire of
 Avoca River Improvement Trust
 Avoca, Shire of
 Avon-Macalister Rivers Management Board
 Axedale Water Board
 Bacchus Marsh, Shire of
 Ballan, Shire of
 Ballarat Water Board
 Beaufort Water Board
 Beechworth, United Shire of
 Benalla Water Board
 Bendigo Creek Improvement Trust
 Bendigo Water Board
 Bet Bet, Shire of
 Birchip, Shire of
 Black Dog Creek Improvement Trust
 Bridgewater Water Board
 Bright District Water Board
 Broken River Improvement Trust
 Bullock Creek Improvement Trust
 Camperdown, Town of
 Castlemaine and District Water Board
 Charlton Water Board
 Chiltern Water Board
 Cobram, Shire of
 Cohuna, Shire of
 Colac District Water Board
 Creswick Shire Water Board
 Daylesford Water Board
 Deakin Water Board
 Devenish Water Board
 Donald Water Board
 Dundas, Shire of
 East Gippsland River Management Board
 Echuca Water Board
 Elmore Water Board
 Euroa Water Board
 First Mildura Irrigation Trust
 Geelong and District Water Board
 Gisborne Water Board

Glenelg River Improvement Trust	Rochester Water Board
Glenelg/Wannon Water Board	Rodney Water Board
Goorambat Water Board	Romsey-Lancefield Water Board
Goornong Water Board	Rutherglen Water Board
Gordon Water Board	Sale, City of
Goulburn Water Board	Sea Lake Water Board
Hamilton Water Board	Seymour Water Board
Hampden, Shire of	Shepparton Water Board
Heathcote Water Board	Snowy River Improvement Trust
Heytesbury, Shire of	South Gippsland Water Board
Heywood Water Board	Springhurst Water Board
Hindmarsh Water Board	St Arnaud, Town of
Horsham, City of	Stawell, Shire of
Kaniva, Shire of	Stawell Water Board
Kerang, Borough of	Strathdownie Drainage Trust
Kiewa River Improvement Trust	Sunbury Water Board
Kilmore, Shire of	Sunraysia Water Board
King Valley Water Board	Swan Hill Water Board
Korong, Shire of	Talbot and Ciunes, Shire of
Korumburra River Improvement Trust, Shire of	Tallangatta, Shire of
Korumburra Water Board	Tambo River Improvement Trust
Kowree Water Board	Tambo Water Board
Kyabram, Town of	Tarago Water Board
Kyneton Water Board	Tarwin River Management Board
Lang Lang Water Board	Tarwin Valley Water Board
Latrobe Region Water Authority	Tullaroop, Shire of
Learmonth Water Board	Tungamah Shire Water Board
Leongatha Water Board	Upper Kiewa Water Board
Lexton Water Board	Upper Murray River Improvement Trust, Shire of
Lorne Water Board	Upper Murray Water Board
Lough Calvert Drainage Trust	Walpeup, Shire of
Lower Kiewa Water Board	Wangaratta, City of
Macalister Water Board	Waranga Water Board
Macedon Water Board	Warracknabeal Water Board
Mallacoota Water Board	Warrnambool, City of
Mansfield District Water Board	Warrnambool, Shire of
Maryborough, City of	West Moorabool Water Board
Marysville Water Board	Westernport Water Board
Melton, Shire of	Wodonga, Rural City of
Mid-Goulburn Regional Water Board	Wonthaggi-Inverloch Water Board
Mid-Goulburn Rivers Management Board	Woodend Water Board
Mitchell River Management Board	Wycheproof Water Board
Mitchell Water Board	Yackandandah Water Board
Mitta Mitta River Improvement Trust	Yarrowonga, Shire of
Mooroopna Water Board	Yatchaw Drainage Trust
Mornington Peninsula and District Water Board	Yea River Improvement Trust, Shire of
Mortlake Water Board	Yea Water Board
Mount Rouse, Shire of	
Murtoa Water Board	
Myrtleford, Shire of	
Nathalia, Shire of	
Nhill Water Board	
Numurkah, Shire of	
Omeo, Shire of	
Orbost Water Board	
Ovens River Management Board	
Pakenham Water Board	
Pental Island River Management Board	
Port Fairy Water Board	
Portland Water Board	
Pyalong Water Board	
Riddells Creek Water Board	
Robinvale Water Board	

(a) Under legislation, the Auditor-General may audit at his discretion.

CHANGES IN AUDIT RESPONSIBILITIES, 1990-91

NEW AND REVISED AUDIT RESPONSIBILITIES

<i>Audit</i>	<i>Authority</i>
Advanced Dental Technicians Qualifications Board	<i>Health Registration Acts (Amendment) Act 1991</i>
Building Societies Reserve Board	<i>Building Societies (Prudential Standards) Act 1990</i>
Architects Registration Board of Victoria	<i>Architects Act 1991</i>
Chiropodists Registration Board of Victoria	<i>Health Registration Acts (Amendment) Act 1991</i>
Chiropractors and Osteopaths Registration	<i>Health Registration Acts (Amendment) Act 1991</i>
Colin Badger Trust	Request by Treasurer under <i>Audit Act 1958</i>
Dental Board of Victoria	<i>Health Registration Acts (Amendment) Act 1991</i>
Dental Technicians Licensing Committee	<i>Health Registration Acts (Amendment) Act 1991</i>
Docklands Authority	<i>Docklands Authority Act 1991</i>
Ethnic, Municipal and Community Affairs, Ministry of	<i>Administrative Arrangements Act 1983</i>
Finance, Ministry of	<i>Administrative Arrangements Act 1983</i>
Judicial Studies Board	<i>Judicial Studies Board Act 1990</i>
Latrobe Region Water Authority	<i>Water Act 1989</i>
La Trobe University College of Northern Victoria	<i>La Trobe University (Bendigo and Wodonga) Act 1990</i>
Mid-Goulburn Regional Water Board	<i>Water Act 1989</i>
Milake Pty Ltd	Request by Treasurer under <i>Audit Act 1958</i>
Monash - ANZ Centre for International Briefing Pty Ltd	<i>Monash University Act 1958</i>
Murray Valley Citrus Marketing Board	<i>Murray Valley Citrus Marketing Act 1989</i>
O'Connell Family Centre (Grey Sisters) Inc.	<i>Health Services Act 1988</i>
Pelletray Pty Ltd	<i>Monash University Act 1958</i>
Pharmacy Board of Victoria	<i>Health Registration Acts (Amendment) Act 1991</i>
Physiotherapists Registration Board of Victoria	<i>Health Registration Acts (Amendment) Act 1991</i>
Planning and Housing, Department of	<i>Administrative Arrangements Act 1983</i>
Renewable Energy Authority Victoria	<i>Renewable Energy Authority Victoria Act 1990</i>
SECV Superannuation Pty Ltd	Request by Treasurer under <i>Audit Act 1958</i>
Sir John Monash Business Centre Pty Ltd	Request by Treasurer under <i>Audit Act 1958</i>
Small Business, Department of	<i>Administrative Arrangements Act 1983</i>
St George's Hospital and Inner Eastern Geriatric Service	<i>Health Services Act 1988</i>

NEW AND REVISED AUDIT RESPONSIBILITIES - *continued*

<i>Audit</i>	<i>Authority</i>
Tweddle Child and Family Health Service	<i>Health Services Act 1988</i>
Victoria University of Technology	<i>Victoria University of Technology Act 1990</i>
Victorian Casino Control Authority	<i>Casino Control Act 1991</i>
Victorian Debt Retirement Authority	<i>Victorian Debt Retirement Fund Act 1990</i>
Victorian Psychological Council	<i>Health Registration Acts (Amendment) Act 1991</i>
Western Metropolitan College of TAFE	<i>Vocational Education and Training Act 1990</i>
Winsearch Ltd	<i>Deakin University Act 1974</i>

AUDITS FOR WHICH THE OFFICE IS NO LONGER RESPONSIBLE

<i>Audit</i>	<i>Reason for audit responsibility ceasing</i>
Bendigo College of Advanced Education	Absorbed into La Trobe University College of Northern Victoria under <i>La Trobe University (Bendigo and Wodonga) Act 1990</i> , effective 27 January 1991.
Bioplantech Limited	Company inactive since 1 July 1989 and deregistered October 1990.
Broadford Water Board	Absorbed into Mid-Goulburn Regional Water Board under <i>Water Act 1989</i> , effective 20 December 1991.
Chisholm Institute of Technology	Absorbed into Monash University under <i>Monash University (Chisholm and Gippsland) Act 1990</i> , effective 1 July 1990.
Citrus Fruit Marketing Board	Replaced by Murray Valley Citrus Marketing Board under <i>Murray Valley Citrus Marketing Act 1989</i> , effective 1 July 1990.
Dandenong-Springvale Water Board	Absorbed into Melbourne and Metropolitan Board of Works under <i>Water Act 1989</i> , effective 25 June 1991.
Emerald District Water Board	Absorbed into Melbourne and Metropolitan Board of Works under <i>Water Act 1989</i> , effective 25 June 1991.
Ethnic Affairs Commission	Merged with Local Government Department to form Ministry of Ethnic, Municipal and Community Affairs under <i>Administrative Arrangements Act 1983</i> , effective 18 January 1991.
Footscray College of TAFE Education	Merged with Newport College of TAFE to form Western Metropolitan College of TAFE under <i>Vocational Education and Training Act 1990</i> , effective 1 May 1991.
Gippsland Institute of Advanced	Absorbed into Monash University under <i>Monash University (Chisholm and Gippsland) Act 1990</i> , effective 1 July 1990.
Glenrowan Water Board	Absorbed into City of Wangaratta under <i>Water Act 1989</i> , effective 16 November 1990.
Housing and Construction, Ministry of	Merged with Department of Planning and Urban Growth to form Department of Planning and Housing under <i>Administrative Arrangements Act 1983</i> , effective 18 January 1991.
Latrobe Valley Water and Sewerage Board	Absorbed into Latrobe Region Water Authority under <i>Water Act 1989</i> , effective 20 May 1991.

AUDITS FOR WHICH THE OFFICE IS NO LONGER RESPONSIBLE - *continued*

<i>Audit</i>	<i>Reason for audit responsibility ceasing</i>
Local Government Department	Merged with Ethnic Affairs Commission to form Ministry of Ethnic, Municipal and Community Affairs under <i>Administrative Arrangements Act 1983</i> , effective 18 January 1991.
Longwarry Drainage Trust	Absorbed into Dandenong Valley and Western Port Authority under <i>Water Act 1989</i> , effective 1 November 1990.
Lump Sum Fund	Absorbed into State Casual Employees Superannuation Board under <i>State Casual Employees Superannuation Act 1989</i> , effective 1 July 1989.
Mid-Gippsland River Management Board	Absorbed into Latrobe Region Water Authority under <i>Water Act 1989</i> , effective 20 May 1991.
Mirboo Water Board	Absorbed into Morwell Water Board under <i>Water and Sewerage (Authorities) Restructuring Act 1983</i> , effective 1 July 1990.
Moe Water Board	Absorbed into Latrobe Region Water Authority under <i>Water Act 1989</i> , effective 20 May 1991.
Morwell Water Board	Absorbed into Latrobe Region Water Authority under <i>Water Act 1989</i> , effective 20 May 1991.
Murchison Water Board	Absorbed into Shepparton Water Board under <i>Water Act 1989</i> , effective 13 February 1991.
Narracan, Shire of	Absorbed into Latrobe Region Water Authority under <i>Water Act 1989</i> , effective 1 June 1991.
Newport College of TAFE	Merged with Footscray College of TAFE to form Western Metropolitan College of TAFE under <i>Vocational Education and Training Act 1990</i> , effective 1 May 1991.
Otway Coast Water Board	Absorbed into Colac District Water Board under <i>Water and Sewerage (Authorities) Restructuring Act 1983</i> , effective 1 July 1990.
Planning and Urban Growth, Ministry for	Merged with Ministry of Housing and Construction to become Department of Planning and Housing under <i>Administrative Arrangements Act 1983</i> , effective 18 January 1991.
Property and Services, Department of	Absorbed into Ministry of Finance under <i>Administrative Arrangements Act 1983</i> , effective 18 January 1991.
Rosedale District Water Board	Absorbed into Latrobe Region Water Authority under <i>Water Act 1989</i> , effective 20 May 1991.
Shelley Memorial Hospital	Abolished under <i>Health Services Act 1988</i> , effective 1 May 1991.
St George's Hospital	Merged with Victoria Parade Geriatric Centre to form St George's Hospital and Inner Eastern Geriatric Service under <i>Health Services Act 1988</i> , effective 11 February 1991.
Traralgon Water Board	Absorbed into Latrobe Region Water Authority under <i>Water Act 1989</i> , effective 20 May 1991.
Victoria Parade Geriatric Centre	Merged with St George's Hospital to form St George's and Inner Eastern Geriatric Service under <i>Health Services Act 1988</i> , effective 11 February 1991.
Victorian Solar Energy Council	Replaced by Renewable Energy Authority Victorian under <i>Renewable Energy Authority Victoria Act 1990</i> , effective 1 July 1990.

AUDITS FOR WHICH THE OFFICE IS NO LONGER RESPONSIBLE - *continued*

<i>Audit</i>	<i>Reason for audit responsibility ceasing</i>
Warrnambool Institute of Advanced Education	Absorbed into Deakin University under <i>Deakin University (Warrnambool) Act 1990</i> , effective 1 August 1990.
Western Metropolitan Market Trust	Abolished under <i>Parliamentary Committees Act 1968</i> , effective 28 March 1991.
Wodonga Institute of Tertiary Education	Absorbed into La Trobe University under <i>La Trobe University (Bendigo and Wodonga) Act 1990</i> , effective 1 January 1991.

TRAINING COURSES CONDUCTED, 1990-91

Month	Course	Participants		Duration (days)	Total training (days)
		M	F		
INTERNAL COURSES					
July	Induction - 2nd intake	1	4	1.5	7.5
"	Report writing	10	5	1	15
"	Stress management	12	6	1	18
"	On-the-job training	8	3	1.5	16.5
August	Office Seminar	90	58	0.5	74
December	Supervision skills	6	4	2	20
"	Executive Conference	6	-	2.5	15
March	Induction - 1st intake	6	3	5	45
"	Enhanced Financial Audit Methodology (EFAM)	8	7	3	45
"	EFAM	11	3	3	42
April	EFAM	8	8	3	48
"	EFAM refresher	9	3	1	12
"	" "	9	3	1	12
"	" "	8	5	1	13
"	Budget sector accounting	8	5	0.25	3.25
"	Performance management appraisal	18	4	1	22
"	" "	12	3	1	15
"	" "	8	-	0.5	4
"	" "	10	3	1	13
May	" "	17	5	1	22
"	Network training workshop	8	4	1	12
"	Interpersonal communication workshop	8	4	1	12
June	Australasian Senior Audit Executive Conference	6	-	2.5	15
"	Presentation skills	2	9	2	22
Various	Senior Management Discussion Group	36	9	1.5	67.5

Month	Course	Participants		Duration (days)	Total training (days)
		M	F		
EXTERNAL COURSES					
July	Ventura desktop publishing	-	1	2	2
"	Lotus 1-2-3	1	1	2	4
"	How to get things done	1	-	1	1
August	Setting the agenda for health care	1	-	2	2
"	1990 Pacific Rim Computer Publishing Conference and Expo	1	-	3	3
"	Introduction to MS Word	1	-	2	2
"	DECUS Conference	1	-	5	5
"	Leadership skills for women managers and supervisors	-	1	1	1
"	Ingres User Congress	2	-	5	10
"	Commercialisation in the public sector	6	1	0.15	1
September	Auditing government agencies	1	-	3	3
"	Critical issues in personnel management	1	1	0.25	0.5
"	Public Sector Accounting and Auditing Conference	1	-	2	2
October	Taking control of your work day	1	-	1	1
"	Effective interviewing workshop	-	1	1	1
"	Internal and external auditors course	1	-	1.5	1.5
"	Regionalisation - lesson from the 80s - moving into the 90s	1	-	1	1
"	ASCPA State Congress	71	19	0.2	18
October	ASCPA State Congress	4	2	0.5	3
November	First Aid	-	1	4	4
February	Introduction to MS Word	1	-	2	2
April	Public Sector Accounting Conference	1	-	2	2
"	Ventura design and layout	1	-	2	2
May	Government EDP Auditors Conference	1	-	1	1
"	EDPAC '91 Conference	1	-	3	3
"	Developing the Budget	6	1	0.25	1.75
"	The changing face of audit	7	2	0.5	4.5
"	Expectations of government administration changes	6	1	0.15	1.05
June	Public sector assets	1	-	2	2
"	New requirements for 1991 Accounts - ASCPA	2	-	0.5	1
"	A strategic risk assessment	1	-	0.25	0.25

PROFESSIONAL ACTIVITIES

■ INTERNATIONAL MEETINGS AND OVERSEAS TRIPS

International Federation of Accountants

In September 1990, the Auditor-General attended a meeting of the Public Sector Committee of the International Federation of Accountants held in Washington, USA. Discussions centred on issues related to financial reporting by public sector bodies.

In February 1991, the Auditor-General attended a further meeting of the Committee in Indonesia. Topics discussed at this meeting included:

- the applicability of International Audit Guidelines to the public sector;
- compliance auditing in the public sector;
- performance reporting; and
- the measurement of assets.

21st Computer Audit, Control and Security Audit Conference

In April 1991, an Acting Chief Director of Audit, attended the *21st Computer Audit, Control and Security Audit Conference* held in Chicago, USA. The Conference focused on the fact that computing is no longer a technology but an integral part of the organisation. In addition to his attendance at the Conference, the Chief Director visited the Canadian Auditor-General's Office in Ottawa, and Price Waterhouse Information Technology Centres in Morristown, New Jersey and Menlo Park, California.

■ INTERNATIONAL AND INTERSTATE VISITORS

Australasian Senior Audit Executives Meeting

In June 1991, 6 senior staff members attended the Australasian Senior Audit Executives Meeting which was hosted by the Office at Healesville. The theme adopted for the meeting was *The Next Decade: Maximising the Opportunities*.

Chinese Guangdong Provincial Audit Bureau

In October 1990, 4 delegates from the Guangdong Provincial Audit Bureau visited the Office to gain an understanding of the Office's methodologies and procedures, and to gain information to assist their Bureau's audit operations.

Republic of Indonesia State Audit Board

In December 1990, 3 delegates from the State Audit Board of the Republic of Indonesia visited the Office and exchanged views and information regarding auditing systems.

■ PARTICIPATION IN MAJOR CONFERENCES

Asian Pacific Ingres Users' Conference

In August 1990, 2 members of the Computer Systems and Services Division attended a 3 day Conference followed by a 2 day training course in Adelaide. The Conference focused on new developments in database systems.

Australasian Area Auditors-General Conference

In March 1991, the Auditor-General and a Chief Director of Audit attended the *18th Australasian Area Auditors-General Conference* held in Sydney. The Auditor-General presented papers at the Conference on recognition of liabilities and revaluation of assets.

Australian Business Annual Report Award Seminar/Workshop

In May 1991, the Manager, Financial Resources Section, attended a one day seminar and workshop on annual report preparation held in Sydney.

Digital Equipment Corporation Users' Society Annual Symposium

In August 1990, a member of the Computer Systems and Services Division attended the DECUS Annual Conference in Canberra. The theme adopted for the Conference was *Gateway to the World* and involved presentations on a range of hardware and software equipment.

EDPAC 1991

In May 1991, an Acting Chief Director of Audit attended the EDPAC 1991 Conference. The Conference addressed the issue of information technology and the future of audit.

Meeting of Government EDP Auditors

In May 1991, an Acting Chief Director of Audit attended the annual meeting for EDP auditors from Audit Offices around Australia. The meeting addressed issues related to information technology within the public sector and current developments impacting on EDP audit.

Public Sector Accounting Conference

In April 1991, the Director, Research and Practices Division, attended the annual Public Sector Accounting Conference in Sydney. The major theme of the Conference was the advent of *Commercialisation/privatisation and the application of accrual accounting in the public sector*.

Water Resources Industry Conference

In June 1991, a Director of Audit attended a 2 day conference conducted by the Water Resources Industry held in Sydney. Over 180 participants from both private and public sectors discussed aspects of the Conference theme *Reforms and Options for the Future*.

■ OFFICE CONFERENCES

Executive Conference

In December 1991, members of the Office Executive spent 2 days at Healesville to discuss issues affecting the future directions of the Office.

Office Seminar

In August 1990, all Office staff attended a half-day seminar which included an address by the Auditor-General and presentations on a number of current and emerging issues impacting upon the Office.

Senior Management Conference

In December 1991, 27 members of the Office Executive, Directors and some Managers attended a 2 day conference held at Healesville. The theme for the Conference was *The Next Decade - Maximising Opportunities*.

■ INVOLVEMENT WITH PROFESSIONAL BODIES

There continued to be a strong involvement by members of the Office in the activities of various professional bodies and specialist committees during the year. The most significant were:

Australian Accounting Research Foundation

Ches Baragwanath, Auditor-General, is a member of the Foundation's Australian Public Sector Accounting Standards Board, a member of its Auditing Standards Board and an observer on its Australian Accounting Standards Board.

Australian Society of Certified Practising Accountants

Russell Walker, Chief Director of Audit, is Deputy Chairman of the Society's Public Sector Accountants Committee and is also a member of its National Accountants in Government Committee.

Richard Mifsud, Director Research and Practices Division, is a member of the Society's Program Auditing Advisory Panel and is also a member of its Accounting Standards Sub-committee of the Public Accountants Committee.

International Consortium on Governmental Financial Management

Ches Baragwanath, Auditor-General, is a Director of the International Consortium, representing the interests of the Australian Society of Certified Practising Accountants.

International Federation of Accountants

Ches Baragwanath, Auditor-General, is the Australian accounting bodies' representative on the Federation's Public Sector Committee.

EXTERNAL PRESENTATIONS

Many Office staff were involved in the presentation of papers and seminars. A summary of activities conducted during 1990-91 is set out below:

EXTERNAL PRESENTATIONS BY OFFICE STAFF, 1990-91

<i>Date</i>	<i>Officer</i>	<i>Topic</i>
July	D. Sturgess	<i>Microcomputers in the Victorian Public Sector.</i> Paper presented to participants at a conference conducted by International Business Communications Pty Ltd.
August	T. Wood	<i>Accounting and Auditing in Public Hospitals.</i> Presentation to chartered accountants involved in the health sector at a seminar conducted by the Institute of Chartered Accountants in Australia (Victorian Branch).
"	B. Dinelli	<i>Expectations of the Audit Office in relation to water boards and How to prepare for an efficient audit.</i> Paper presented to administrators of water authorities throughout Victoria at the annual meeting of the Institute of Water Administration.
October	C. Baragwanath	<i>Public Accountability Revisited.</i> Paper presented to participants at the 1990 Australian Society of Certified Practising Accountants State Congress.
"	R. Mifsud	<i>Public Sector Auditing.</i> Presentation to final year accounting students at Monash University (Gippsland Campus).
November	R. Mifsud	<i>External Auditing.</i> Presentations to Community Services Victoria and Ministry of Consumer Affairs participants in the Program Managers Finance Course conducted by the Monash University Public Sector Management Institute.
March	T. Lant	<i>Financial Management and Reporting on Effectiveness.</i> Presentation to participants at 2 workshop/seminars conducted by the Victorian Institute of Senior TAFE Administrators.
April	C. Baragwanath	<i>Government Financial Reporting in Victoria - Is there any scope for improvement?</i> Paper presented to participants at a meeting of the Financial Executives Institute.
"	L. Brohm	<i>Performance Auditing - What, Why and How?</i> Presentation to participants at the University of Melbourne Accounting Discussion Group.
May	T. Lant	<i>Financial Management and Reporting on Effectiveness.</i> Presentation to participants at a seminar conducted by the TAFE College Councils Association of Victoria.
"	C. Baragwanath	<i>What accountants in government need to do better.</i> Paper presented to participants at a Government Accounting and Audit Discussion Group meeting conducted by the Institute of Chartered Accountants in Australia (Victorian Branch).
"	J. Manders	<i>The Changing Face of Audit: Is it the Right Direction?</i> Paper presented to participants at a seminar conducted by the Royal Australian Institute of Public Administration.
"	R. Mifsud	<i>Public Sector Auditing and the Concept of Public Equity.</i> Presentation to final year students undertaking the Monash MBA program.
June	C. Baragwanath	<i>Auditing in the Aftermath of the Fitzgerald Commission of Inquiry.</i> Paper presented to participants at the 7th Biennial Conference of Public Accounts Committees in Darwin.

EXTERNAL PRESENTATIONS BY OFFICE STAFF, 1990-91 - *continued*

<i>Date</i>	<i>Officer</i>	<i>Topic</i>
June	C. Baragwanath	<i>Role of the Audit Office.</i> Presentation to accountancy academic staff at La Trobe University.
"	B. Butt	<i>Role of the Auditor-General.</i> Paper presented to participants from Community Services Victoria at a course conducted by the Monash University Graduate School of Management, Public Sector Management Institute.
"	T. Wood	<i>The Auditor-General's approach to value-for-money audits.</i> Presentation to internal auditors of public sector agencies at a seminar conducted by the Comptroller-General's Division of the Ministry of Finance.

OFFICE PUBLICATIONS

■ PUBLICATIONS ISSUED OVER THE PAST 5 YEARS

1986-87

- *First Report of the Auditor-General for the year ended 30 June 1986. (This Report accompanied Finance, 1985-86, the Treasurer's Statement.)*
- *Annual Report of the operations and Audited Financial Statements of the Office of the Auditor-General for the year ended 30 June 1986.*
- *Report of the Auditor-General, Special Report No. 4 - Court Closures in Victoria, November 1986.*
- *Second Report of the Auditor-General for the year 1985-86.*
- *Report of the Auditor-General, Special Report No. 5 - Provisions of Housing to Government Employees and Post-Project Appraisal Procedures within the Public Works Department, December 1986.*
- *Report of the Auditor-General, Special Report No. 6 - Internal Audit in the Victorian Public Sector, December 1986.*
- *Report of the Auditor-General, Special Report No. 7 - Motor Vehicles, April 1987.*

1987-88

- *First Report of the Auditor-General for the year ended 30 June 1987. (This Report accompanied Finance, 1986-87, the Treasurer's Statement.)*
- *Annual Report of the operations and Audited Financial Statements of the Office of the Auditor-General for the year ended 30 June 1987.*
- *Report of the Auditor-General, Special Report No. 8 - Foreign Exchange, November 1987.*
- *Report of the Auditor-General, Special Report No. 9 - Land Utilisation, November 1987.*
- *Second Report of the Auditor-General for the year 1986-87.*

1988-89

- *First Report of the Auditor-General for the year ended 30 June 1988. (This Report accompanied Finance, 1987-88, the Treasurer's Statement.)*
- *Annual Report of the Operations and Audited Financial Statements of the Office of the Auditor-General for the year ended 30 June 1988.*
- *Report of the Auditor-General, Special Report No. 10 - Utilisation of Plant and Equipment and Youth Guarantee, November 1988.*
- *Review of the Administrative Functions supporting the Parliament, November 1988.*
- *Report of the Auditor-General, Special Report No. 11 - Financial Assistance to Industry, March 1989.*
- *Report on Ministerial Portfolios, May, 1989.*

1989-90

- *Report of the Auditor-General on the Treasurer's Statement for the year ended 30 June 1989. (This Report accompanied Finance, 1988-89, the Treasurer's Statement.)*
- *Annual Report of the Operations and Audited Financial Statements of the Office of the Auditor-General for the year ended 30 June 1989.*
- *Report on Ministerial Portfolios, May 1990.*
- *Report of the Auditor-General, Special Report No. 12 - Alfred Hospital, May 1990.*
- *Report of the Auditor-General, Special Report No. 13 - State Bank Group - Impact on the financial position of the State, May 1990.*

1990-91

- *Report of the Auditor-General on the Treasurer's Statement for the year ended 30 June 1990. (This Report accompanied Finance, 1990-91, the Treasurer's Statement.)*
- *Annual Report of the Operations and Audited Financial Statements of the Office of the Auditor-General for the year ended 30 June 1990.*
- *Report of the Auditor-General, Special Report No. 14 - Accommodation Management, October 1990.*
- *Report of the Auditor-General, Special Report No. 15 - Met Ticket, November 1990.*
- *Report on Ministerial Portfolios, April 1991.*

■ SPECIAL REPORTS

<i>Report no.</i>	<i>Title</i>	<i>Date issued</i>	
1	<i>Works Contracts Overview - First Report</i>	June	1982
2	<i>Works Contracts Overview - Second Report</i>	June	1983
3	<i>Government Stores Operations and Departmental Cash Management</i>	October	1984
4	<i>Court Closures in Victoria</i>	November	1986
5	<i>Provision of Housing to Government Employees and Post-Project Appraisal Procedures within the Public Works Department</i>	December	1986
6	<i>Internal Audit in the Victorian Public Sector</i>	December	1986
7	<i>Motor Vehicles</i>	April	1987
8	<i>Foreign Exchange</i>	November	1987
9	<i>Land Utilisation</i>	November	1987
10	<i>Utilisation of Plant and Equipment and Youth Guarantee</i>	November	1988
11	<i>Financial Assistance to Industry</i>	March	1990
12	<i>Alfred Hospital</i>	May	1990
13	<i>State Bank Group - Impact on the financial position of the State</i>	May	1990
14	<i>Accommodation Management</i>	October	1990
15	<i>Met Ticket</i>	November	1990

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