

Introduction

Audits are designed to help agencies understand risks and challenges and help them to improve performance, governance and accountability.

All of our audit reports are publicly available. Despite this, agencies do not always take the opportunity to learn from the experience of others.

To help agencies benefit from insights from our wider audit program, each year we look through our reports to see whether similar findings appear across different reports. If a matter comes up in several audits, it is likely to be a widespread theme of interest to a range of agencies.

Key audit themes for 2015–16

Seven themes arise from our 2015–16 audit reports, each drawing on a number of common findings:

- governance and oversight
- effective leadership
- managing information
- implementation and delivery
- measuring and reporting performance
- monitoring and managing risks to financial sustainability
- stakeholder engagement.

This year, about 20 per cent of findings in our audit reports were positive—higher than usual. Where appropriate, we have reflected this in the themes. However, as our audit program is designed to address areas of risk for the public sector, audit findings more often cover areas to improve than affirm positive practice.

How to use the themes

Each theme includes a high-level summary and detail on what we have seen and why it is problematic. We include excerpts from audit reports published between July 2015 and June 2016 to illustrate our findings and help you to identify reports that you may want to read in more detail. We present specific instances of good management, where available. It is important to remember that practices may have improved since our reports were tabled.

The self-assessment questions for each theme give a practical starting point for assessing how your agency fares in relation to that theme. People use the themes in different ways:

- Boards and audit committees can ask managers to tell them how their organisations are addressing the risks identified in the themes.
- Risk managers can use the themes to help identify potential risks to address in their organisation's risk management plans.
- Managers can consider the themes when designing new programs.
- Internal auditors can use the themes to help them to choose what operational areas to audit each year.
- Human resources teams can use the themes to identify areas where further training for staff may be useful.