

Appendix C:

Audit scope and method

Scope of this audit

Who we examined

We examined the following agencies:

Agency	Their key responsibilities
All departments, SRLA, VIDA, Victoria Police	Communicate with the public on matters of public interest through communications and advertising. Agencies are responsible for ensuring their communications and advertising comply with legislation and policies.
DPC	Issues whole-of-government guidance for government advertising and communications. Manages whole-of-government advertising approval processes. Monitors agencies' compliance with government advertising and communications requirements. Reports on whole-of-government advertising spending.
DGS	Manages the Master Agency Media Services contract that provides media placement and planning services to all government agencies.
DTF	Issues the FRD that requires agencies to report on campaign advertising spending, and other promotional activities spending.
Optimum Media Direction Pty Ltd	The Master Agency Media Services contract supplier, through which agencies must purchase media placement.

Our audit objective

Do agencies make sure government advertising and communications follow required standards and do they monitor related spending?

What we examined

- Government communication and advertising compliance including campaigns and social media
- Reporting of campaign advertising spending
- Monitoring and reporting of non-campaign advertising spending.

Aspects of performance examined

Our mandate for performance audits and reviews includes the assessment of economy, effectiveness, efficiency and compliance (often referred to as the '3Es + C').

In this audit we focused on the following aspects:

Economy	Effectiveness	Efficiency	Compliance
			

Key:

-  Primary focus
-  Secondary focus
-  Not assessed

Conducting this audit

Assessing performance To form a conclusion against our objective we used the following lines of inquiry and associated evaluation criteria.

Line of inquiry	Criteria
1. Are government advertising and communications compliant with relevant standards and legislation?	1.1 Government advertising and communications are apolitical, of public interest, accessible and evaluated in line with the requirements of the <i>Public Administration Act 2004, Public Administration (Public Sector Communication) Regulations 2018</i> and DPC's guidelines.
2. Do agencies monitor, understand and report on their advertising and communications spending?	2.1 DPC and agencies publicly report their total advertising spend (for campaigns with over \$100,000 spend), in an accurate and accessible way, including complying with Financial Reporting Direction 22.
	2.2 Agencies control and monitor their non-campaign advertising spend.
	2.3 Agencies control and monitor their communications spend.

Our methods As part of the audit we:

- examined agencies' advertising and communication documents
- conducted interviews with agencies' staff and the Master Agency Media Services contract supplier
- reviewed the Premier's media centre website
- reviewed 9 campaign case studies and 18 sampled social media posts. We selected a sample of cases from 2024–25 and 2025–26 campaigns. These samples were selected based on their costs, formats, risk of political content and publication timing.

Level of assurance

In an assurance review, we primarily rely on the agency's representations and internally generated information to form our conclusions. By contrast, in a performance audit, we typically gather evidence from an array of internal and external sources, which we analyse and substantiate using various methods. Therefore, an assurance review obtains a lower level of assurance than a performance audit (meaning we have slightly less confidence in the accuracy of our conclusion).

**Persons or
entities named
in this report**

Unless otherwise indicated, any individuals or third-party providers named in this report are not the subject of adverse comment or opinion. They were referenced in this report for context only.

Persons or entities named:

- then-Minister Ben Carroll MP
 - then-Minister Gabrielle Williams MP
 - then-Minister Harriet Shing MP
 - iloveyochi (commercial brand)
 - izziewhitecreative (social media influencer)
 - Jackson Taylor MP
 - Melbourne Sights (social media influencer)
 - queenacknowledgements (social media influencer)
 - Channel 7
 - tiffanys.album (social media influencer).
-

Compliance

We conducted our audit in accordance with the *Audit Act 1994* and ASAE 3500 *Performance Engagements* to obtain reasonable assurance to provide a basis for our conclusion.

We complied with the independence and other relevant ethical requirements related to assurance engagements.

Cost and time

The full cost of the audit and preparation of this report was \$564,260.

The duration of the audit was 10 months from initiation to tabling.
