



**Tasmanian**  
Audit Office



## **Auditor-General's Annual Plan 2024-25**

20 June 2024

## Our Role

The Auditor-General and Tasmanian Audit Office are established under the *Audit Act 2008* and *State Service Act 2000*, respectively. Our role is to provide assurance to Parliament and the Tasmanian community about the performance of public sector entities. We achieve this by auditing financial statements of public sector entities and by conducting audits, examinations and investigations on:

- how effective, efficient, and economical public sector entity activities, programs and services are
- how public sector entities manage resources
- how public sector entities can improve their management practices and systems
- whether public sector entities comply with legislation and other requirements.

Through our audit work, we make recommendations that promote accountability and transparency in government and improve public sector entity performance.

We publish our audit findings in reports, which are tabled in Parliament and made publicly available online. To view our past audit reports, visit our [reports](#) page on our website.

## Acknowledgement of Country

In recognition of the deep history and culture of Tasmania, we acknowledge and pay respect to Tasmanian Aboriginal people, the past and present custodians of this island. We respect Tasmanian Aboriginal people, their culture and their rights as the first peoples of this land. We recognise and value Aboriginal histories, knowledge and lived experiences and commit to being culturally inclusive and respectful in our working relationships.

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Auditor-General's reports and other reports published by the Office can be accessed via the Office's website. For further information please contact:

Tasmanian Audit Office

GPO Box 851

Hobart

TASMANIA 7001

Phone: (03) 6173 0900

Email: [admin@audit.tas.gov.au](mailto:admin@audit.tas.gov.au)

Website: [www.audit.tas.gov.au](http://www.audit.tas.gov.au)

ISBN: 978-0-6450792-6-5

20 June 2024

Chair, Parliamentary Standing Committee of Public Accounts  
President, Legislative Council  
Speaker, House of Assembly  
Parliament of Tasmania  
Parliament House  
**HOBART TAS 7000**

Dear Chair, President and Speaker,

**Auditor-General's Annual Plan 2024-25**

In accordance with section 11 of the *Audit Act 2008*, I submit my Annual Plan for 2024-25.

Yours sincerely

Martin Thompson  
**Auditor-General**

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# Introduction by the Auditor-General

Pursuant to section 11 of the *Audit Act 2008* (Audit Act) by 30 June each year I am required to prepare and present to the Parliamentary Standing Committee of Public Accounts (Committee) an Annual Plan that describes the audit work program for the coming financial year. This provides the Tasmanian Parliament, the Tasmanian public sector and the community with an opportunity to understand our audit priorities for 2024-25.

The Annual Plan is a key accountability document for the Tasmanian Audit Office (the Office). It is my statement of intent on what we will audit or examine during the forthcoming year and the reports we expect to table in Parliament.

In developing the Annual Plan we continuously monitor issues and developments across the public sector and we consult extensively with relevant stakeholders, including the Committee, Head of Agencies, Mayors and General Managers of councils, and Chairs and Chief Executive Officers of Government businesses, throughout the year. In exercising my discretionary power to undertake audits, I am conscious our audit reports need to be of relevance to Parliamentarians and the community.

As in past years, the Annual Plan represents an ambitious schedule of work across a broad spectrum of subject areas. I am confident that the talented, experienced, and dedicated staff of the Office will strive to deliver on the commitment outlined in the Annual Plan.

Finally, I thank Parliamentarians and other stakeholders who have engaged with me to help me formulate the Annual Plan for 2024-25.

Martin Thompson  
**Auditor-General**

20 June 2024

# Planned reporting to Parliament - overview

Report	Planned tabling
Custodial sentences at Ashley Youth Detention Centre	July 2024
Follow up of selected audits not covered by the Committee	Nov 2024
Effectiveness of shared services arrangements in the General Government Sector	Mar 2025
Management of landfills	Mar 2025
Department of Health's funding of community service organisations	May 2025
<b>Performance audits to commence in 2024-25</b>	
Office of the Coordinator-General	2024-25
Supporting students with disability	2025-26
Effectiveness of the new Tasmanian Planning Scheme	2025-26
Managing freshwater resources	2025-26
Strategic management of port infrastructure	2025-26
<b>Performance audits to commence in 2025-26</b>	
Road safety enforcement	2025-26
Follow up of selected audits not covered by the Committee	2025-26
Government supported strategies to address primary and secondary homelessness	2026-27
Effectiveness of Safe at Home in reducing the incidence and severity of family violence	2026-27
Offenders in the community	2026-27
Biosecurity protection from the import and incursion of pests and diseases	2026-27
Tasmanian Irrigation progress against intended outcomes	2026-27
<b>Financial audits</b>	
Report on the audit of financial statements of State entities and audited subsidiaries of State entities	Annually
<b>Tasmanian Audit Office accountability reports</b>	
Annual Report	Annually
Annual Plan	Annually



# Role of the Auditor-General

The role of the Auditor-General is to provide independent assurance to the Tasmanian Parliament and the community on the performance and accountability of the Tasmanian public sector. We do this primarily by undertaking financial audits, performance audits and other examinations and investigations of State entities and reporting to the Parliament on the outcomes from those audits, examinations, or investigations. State entities themselves are accountable to Parliament for their use of public resources and the powers conferred on them by Parliament.

## Audit mandate

The Audit Act is the principal legislation governing and guiding the Auditor-General and the Office. It establishes the Auditor-General's mandate and provides the legal basis for the powers and functions of the Auditor-General.

The key responsibility of the Auditor-General is to audit the financial statements of State entities and to report the results of those audits to Parliament. In addition, the Auditor-General must audit the Public Account Statements and any other statements prepared by the Treasurer in accordance with any written law.

The Audit Act also provides the Auditor-General with the authority to undertake:

- performance audits examining the efficiency, effectiveness and economy of a State entity, a number of State entities, or a part of a State entity or a subsidiary of a State entity
- compliance audits examining compliance by a State entity, or a subsidiary of a State entity, with written laws or its own internal policies
- examinations or investigations into any matter relating to the accounts or accounting and financial management information systems of the Treasurer, a State entity or a subsidiary of a State entity
- investigations into any matter relating to public money, other money, public property or other property
- examinations of the performance and exercise of the Employer's functions and powers under the *State Service Act 2000*.

Other audits can also be undertaken by arrangement.

## Reporting responsibilities

The Audit Act prescribes our reporting responsibilities, which include:

- the provision of audit reports expressing an opinion on the financial statements of State entities and management letters conveying audit findings to the relevant State entity's responsible Minister and relevant accountable authority

- reporting to Parliament on or before 31 December in each year on the audits of the financial statements of State entities and audited subsidiaries in respect of the preceding financial year
- reporting, at the discretion of the Auditor-General, the outcomes of performance or compliance audits, examinations, or investigations, to the Parliament, or the Committee or the Joint Standing Committee on Integrity.

## Improving public sector performance and accountability

To facilitate improvement in public sector performance, we engage with stakeholders to share our audit findings and to encourage State entities to act on audit recommendations. This includes briefings and presentations to a broad range of stakeholders, including Members of Parliament, the Committee, Heads of Departments, State entity executive management, chairs of boards and audit committees, mayors and general managers of councils and other integrity bodies.

We also communicate findings of audits through presentations, media releases, media interviews, and submissions to inquiries and reviews. We also provide information on our website ([www.audit.tas.gov.au](http://www.audit.tas.gov.au)), including reports and presentation summaries.

We continue to facilitate information sessions for:

- members of audit committees and senior executives in State entities to keep them abreast of developments in governance, foster a better understanding of the relationship between audit committees and the Office and to provide an opportunity for the exchange of ideas and networking
- State entity corporate, accounting, and internal audit staff to ensure they are kept aware of relevant changes in financial reporting requirements and other recent developments impacting financial management and auditing.

Given our unique perspective on the regulatory and policy framework governing the accountability of the Tasmanian public sector, we regularly draw on our experience, expertise, and research to contribute to the development of audit and accountability policy in the Tasmanian public sector, including reforms to legislation, regulation, and standards. This takes the form of submissions to relevant Parliamentary or Government<sup>1</sup> inquiries, meetings with representatives of State entities developing policy on audit and accountability issues and providing comments on exposure drafts of new accounting and auditing standards relevant to the public sector. These activities help to increase the impact of our audits, enhancing the relevance of the audit function to the Parliament and the community.

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<sup>1</sup> In this report, a reference to Government refers to the Tasmanian Government unless otherwise stated.

# Performance audit program

## Selecting performance audits

The annual planning process for the selection of performance audits involves 3 distinct phases:

- identifying potential performance audits
- selecting performance audits to be undertaken
- consultation with the Committee, heads of departments and other stakeholders.

### Identifying potential performance audits

Potential performance audits are identified where they involve areas:

- where there are known or suspected problems
- of significance or high inherent risk to State entities or the Tasmanian public sector more broadly
- believed to be performing particularly well, to highlight success and the factors that contribute to it.

Potential performance audits are identified from intelligence gathering processes, which include:

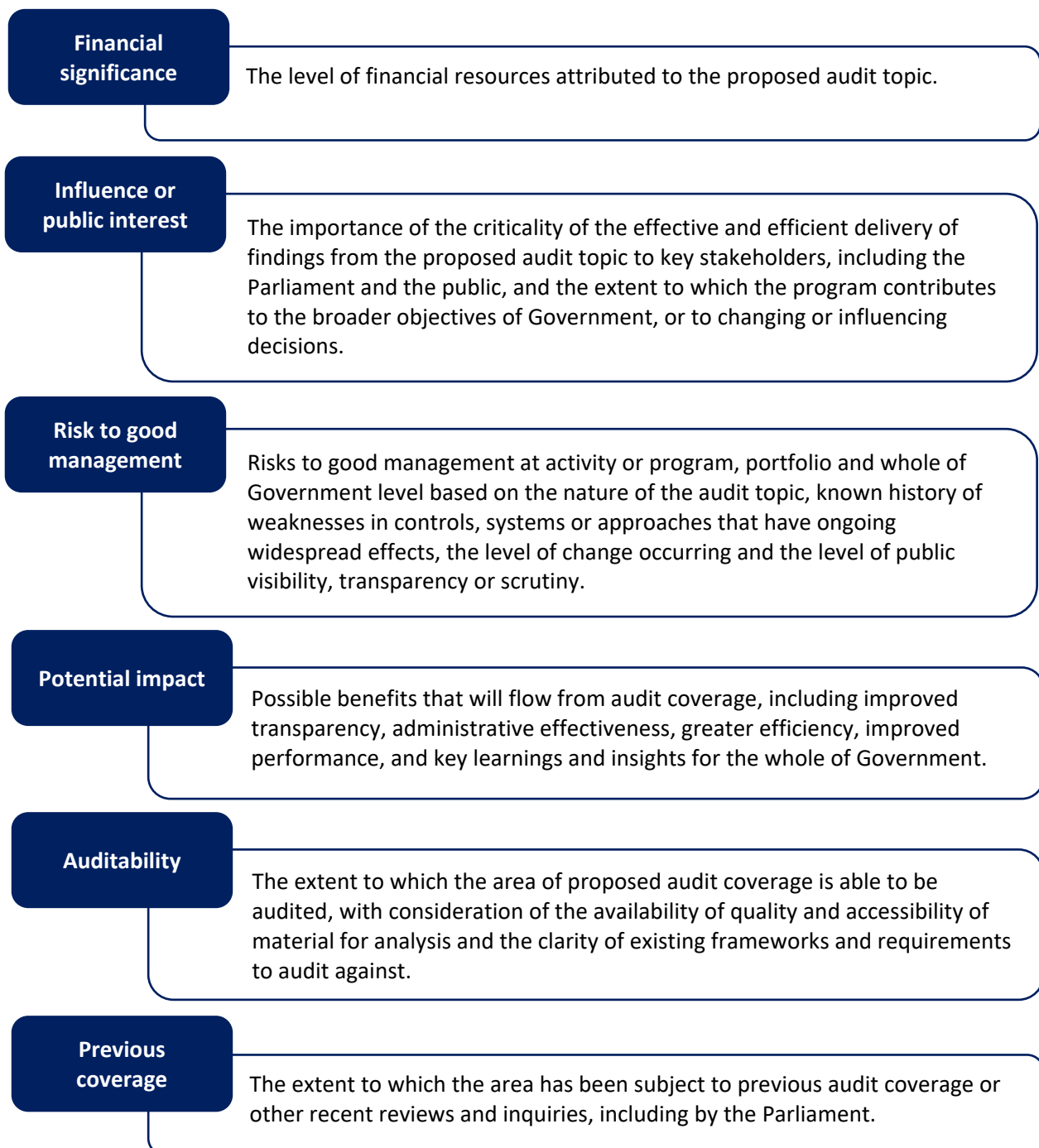
- scanning the environment to identify key developments, risks and challenges to public administration, internationally, nationally, and at state and local government levels
- monitoring agencies' operations and performance through our financial audit activity
- consulting Parliament, public sector entities, integrity agencies and other relevant stakeholders
- monitoring referrals received suggesting matters for possible audit consideration.

### Selecting performance audits

Performance audits included in the Annual Plan were selected following an assessment of all potential performance audits and consideration of the balance and coverage of the performance program across the various portfolios/sectors of government. The final selection of performance audits for inclusion in the Annual Plan is at the discretion of the Auditor-General.

The criteria used to assess potential performance audits are shown in Figure 1.

Figure 1: Performance audit assessment criteria



## Consultation with the Committee

As required under the Audit Act, a draft of the Annual Plan is presented to the Committee for review and comment. The Auditor-General is required to finalise the Annual Plan before 30 June each year after considering any comments received from the Committee. The Annual Plan must include the nature of any changes suggested by the Committee that the Auditor-General has not adopted.

Representatives from the Office discussed potential performance audits with the Committee on 15 November 2023. The draft Annual Plan was presented to the Secretary of the Committee on 22 March 2024 and correspondence received from the Committee on 3 June 2024 indicating its endorsement. A final briefing was provided to the Committee on 19 June 2024.

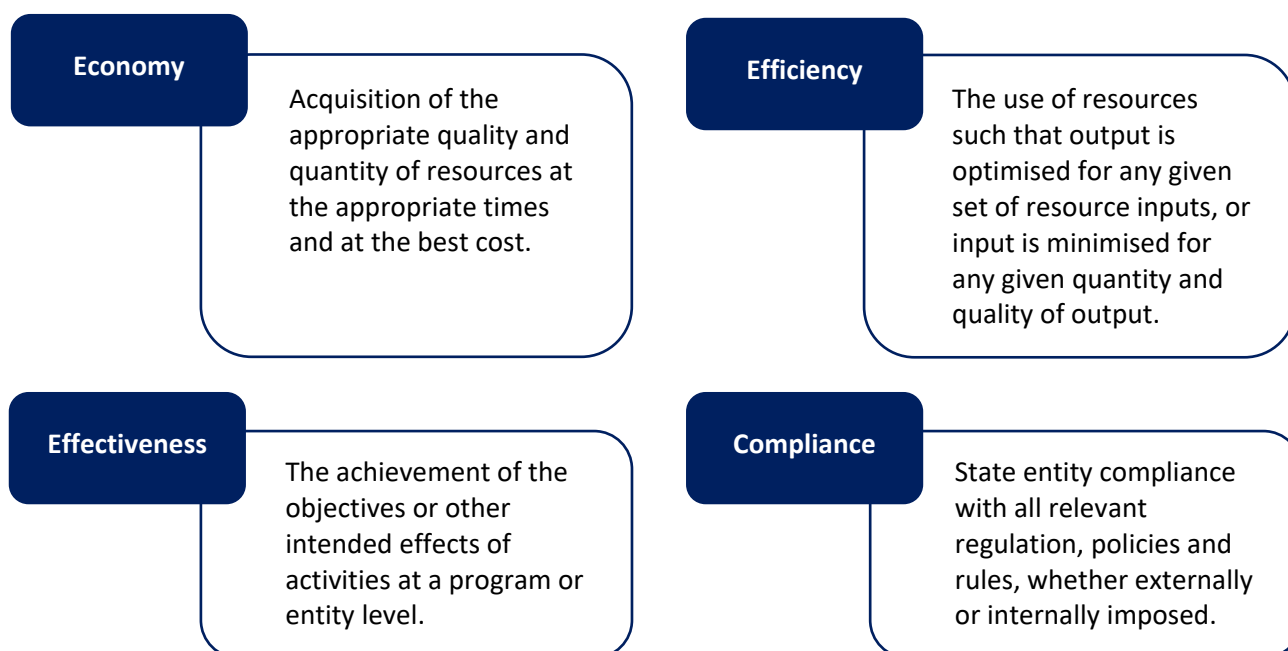
## Delivering performance audits

Performance audits are designed and conducted in accordance with relevant standards issued by the Australian Auditing and Assurance Standards Board. These standards cover planning, conduct, evidence, communication, reporting and other elements of performance audits. Performance audits provide a 'reasonable assurance' opinion.

Our staff typically deliver performance audits and reviews. However, we periodically engage subject matter experts to advise our engagement teams on complex and technical issues. We occasionally use contracted audit service providers to supplement our staff resources where required.

To reach conclusions against our audit or review objectives, we determine criteria against which to assess agency performance. We develop our criteria in accordance with relevant standards issued by the Australian Auditing and Assurance Standards Board and in consultation with the audited State entities. Figure 2 illustrates the types of criteria commonly included in performance audits and reviews.

Figure 2: Types of criteria commonly included in performance audits



We are committed to conducting follow-up audits to monitor State entity progress in implementing recommendations from previous performance audits and to verify that actions taken by State entities have been effective in addressing the recommendations. Audits selected for follow up exclude those selected for follow up by the Committee.

The performance audit program is not static and is subject to periodic review. Changes in, or delays to, the program can arise primarily from:

- the identification of a higher priority audit or examination undertaken at the discretion of the Auditor-General.
- an audit or examination undertaken at the request of the Committee, Treasurer, Ombudsman, or Integrity Commission
- an audit or examination undertaken in collaboration with the Auditor-General of the Commonwealth or another state or a territory
- reviews undertaken by State entities or other third parties
- resource constraints.

Normally, audits and examination planned but not commenced in the one year will be 'rolled over' into the Annual Plan of the following year where they continue to be relevant. In some cases, following further consideration, audits may be removed from the Annual Plan.

We also receive referrals to undertake audits, examinations or investigations from elected officials, other integrity bodies, and members of the public. Each undergoes a triaging and preliminary assessment process to provide a recommendation to the Auditor-General whether an audit, examination or investigation from the matter raised should take priority over an audit in the Annual Plan.

## Performance audit outputs

### Acquittal of the Annual Plan 2023-24 performance audit program

An acquittal of the Annual Plan 2023-24 performance audit program is provided in Table 1.

Table 1: Performance audit reports planned to be tabled in 2023-24

Audit Project	Audit Plan finalised	Planned tabling date <sup>1</sup>	Actual/ Expected tabling date
Monitoring of digital initiatives	Jun 2022	Sep 2023	9 Nov 2023
Private works undertaken by councils	Feb 2022	Nov 2023	21 May 2024 <sup>2</sup>
Oral Health Services	Jun 2023	Mar 2024	18 Jun 2024 <sup>2</sup>
Department of Treasury and Finance management of office accommodation	Jul 2023	May 2024	20 Jun 2024 <sup>2</sup>
Effectiveness of shared services arrangements in the General Government Sector	In progress	2023-24	Mar 2025 <sup>3</sup>
Supporting students with disability	N/a	2023-24	See comments below

#### Notes

1. Initial planned tabling date as communicated in the Annual Plan of Work 2023-24.
2. Tabling was delayed due to formation of the new Parliament – by convention no tabling occurs during the caretaker period.
3. Planned tabling date as at the date of this Annual Plan.

The completion of planned audits was affected by:

- the decision to defer the Supporting students with a disability audit
- the commencement of an audit examining custodial sentences at Ashley Youth Detention Centre
- preliminary assessments of several referrals to the Office.

These items are discussed further below.

#### Supporting students with disability

On the commencement of this audit we examined KPMG's report [Review of the Educational Adjustments Model Final Report](#), which was commissioned by the Department for

Education, Children and Young People (DECYP) in December 2022.<sup>2</sup> The report makes several recommendations to improve DECYP's supports for students with a disability, including:

- designing and delivering a learning program to uplift capability on inclusive practice, leadership, culture and governance in schools
- developing a workforce capability framework to ensure staff are equipped with the necessary knowledge and skills to deliver inclusive practice in schools
- reviewing and improving the Descriptor Tool to assist school staff in categorising levels of adjustment
- reviewing and improving guidance and processes to support schools in identifying need associated with disability
- reviewing and strengthening complaints processes to ensure clarity and transparency
- reviewing and updating learning plan templates to support schools making reasonable adjustments
- improving capacity to support and provide feedback to schools on how to improve learning plans and educational adjustments.

The Minister for Education, Children and Youth publicly accepted and committed to implementing all recommendations. DECYP have commenced a new project titled *Educational Adjustments Review Response* and established dedicated project management resources to implement the recommendations. DECYP also provided us with their *Educational Adjustments Disability Funding Model Review Recommendations Response Plan* that outlines the specific actions to be taken, outputs, outcomes and timeframes.

Given the work being undertaken by DECYP to address known issues, the Auditor-General decided now is not the best time to continue the audit. Commencing the audit later this year or early next year, using the evidence of DECYP's progress in addressing known systemic issues, will provide the best opportunity to have an impact that benefits students with a disability and the Tasmanian public.

The audit is expected to recommence in 2025-26.

### **Custodial sentences at Ashley Youth Detention Centre**

The Final Report of the Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse in Institutional Settings Report recommended the Auditor-General undertake an audit of the length of custodial stays at Ashley Youth Detention Centre to determine whether they align with sentencing.<sup>3</sup>

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<sup>2</sup> KPMG (May 2023), [Review of the Educational Adjustments Model Final Report](#), accessed 14 March 2024.

<sup>3</sup> Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse (Report, August 2023), accessed 14 March 2024.



The Auditor-General agreed to undertake this audit ahead of work on the Annual Plan. The audit will examine whether custodial stays undertaken at Ashley Youth Detention Centre align with sentencing orders. This will include a review of processes and internal controls relating to custodial stays.

### Preliminary assessments of referrals

The Auditor-General does not disclose the subject matter of referrals unless he determines that the outcome of a specific examination or investigation will be presented to the Parliament as a report under s.30 of the Act.

### Planned reporting to Parliament

Performance audits in progress and performance audits to commence in 2024-25 and 2025-26 are listed in Table 2.

Table 2: Performance audits in progress and to commence in 2024-25 and 2025-26

Report	Planned tabling
<b>Performance audits – current audits</b>	
Custodial sentences at Ashley Youth Detention Centre	July 2024
Follow up of selected audits not covered by the Committee	Nov 2024
Effectiveness of shared services arrangements in the General Government Sector	Mar 2025
Management of landfills	Mar 2025
Department of Health's funding of community service organisations	May 2025
<b>Performance audits to commence in 2024-25</b>	
Office of the Coordinator-General	2024-25
Supporting students with disability	2025-26
Effectiveness of the new Tasmanian Planning Scheme	2025-26
Managing freshwater resources	2025-26
Strategic management of port infrastructure	2025-26
<b>Performance audits to commence in 2025-26</b>	
Road safety enforcement	2025-26
Follow up of selected audits not covered by the Committee	2025-26
Homelessness	2026-27
Safe at Home	2026-27
Offenders in the community	2026-27
Biosecurity or Tasmanian Irrigation	2026-27

Further details of performance audits in progress and yet to be commenced are provided in Appendix 1. The audit scope and criteria for audits yet to be commenced will be developed during the planning phase for each audit.

# Financial audit program

## Delivering financial audits

Under the Audit Act, State entities must submit financial statements that are complete in all material respects to the Auditor-General within 45 days of the end of each financial year (that is, 14 August for 30 June year ends and 14 February for 31 December year ends). The Office must then audit the financial statements and issue an audit report outlining compliance with relevant legislation and the applicable financial reporting framework within 45 days of receipt of the submitted financial statements.

Financial audits are performed in accordance with Australian Auditing and Assurance Standards issued by the Australian Auditing and Assurance Standards Board. Whilst not a legislative requirement, when conducting annual financial audits, we give regard to probity considerations related to the management or use of public resources.

Financial audits are conducted by either financial audit staff of the Office or contracted audit service providers. All audits conducted with the assistance of contracted audit service providers are subject to project management and quality assurance review by the Office and all audit opinions are issued by the Auditor-General or an authorised delegate.

Our audit portfolio management objective is to achieve a balanced allocation of audits between our staff and contracted audit service providers. This allocation takes into consideration our financial budget and staff resources. Our resourcing decisions also consider the level of highly specialised technical skills or expertise required in an audit which may not currently exist within our Office. In instances where it is not practical or viable to build this expertise internally, external specialists are contracted to provide this capability.

### Opinions on financial statements of State entities

The Auditor-General, including authorised delegates, issues audit opinions on whether the financial statements of State entities fairly present, or give a true and fair view of, their financial position and performance for the year in accordance with applicable Australian Accounting Standards and the relevant legislative reporting framework.

### Opinion on the Annual Financial Report of the State of Tasmania

The Treasurer's Annual Financial Report (TAFR) presents the consolidated financial position and performance of the Total State and the General Government Sector. It also includes the Public Account statement comprising receipts and expenditure of the General Government Sector including various Specific Purpose Accounts established by the Treasurer. Most of these accounts hold funds that will be used to fund the cost of certain transactions over more than one year. Other accounts in the Public Account include whole- of-government, business unit accounts and accounts established under legislation.

The TAFR is a key accountability document for informing Parliament and the public. The Audit Act requires the Auditor-General to express an opinion as to whether the TAFR is fairly presented in accordance with the *Financial Management Act 2016* and applicable Australian Accounting Standards.

## **Parliamentary reports on results of financial audits**

At the conclusion of each audit cycle, the Auditor-General's is required to, on or before 31 December in each year, report to Parliament in writing on the audit of State entities and audited subsidiaries in respect of the preceding financial year. The Auditor-General satisfies this obligation by tabling 3 volumes of the report:

- Volume 1 reports on the status of audits of financial statements and provides analysis and commentary on State entities and audited subsidiaries in the Public Financial and Public Non-Financial Corporations. This volume will also include audit findings, misstatements and prior period errors relating to the aforementioned sectors. This volume is expected to be tabled in Parliament in November.
- Volume 2 reports on the status of audits of financial statements and provides analysis and commentary on State entities and audited subsidiaries in the General Government Sector, and other uncategorised State entities and audited subsidiaries. This volume will also include audit findings, misstatements and prior period errors relating to the aforementioned sectors. This volume is expected to be tabled in Parliament in December.
- Volume 3 reports on the status of audits of financial statements and provides analysis and commentary on State entities and audited subsidiaries in the Local Government Sector. This volume will also include audit findings, misstatements and prior period errors relating to the aforementioned sector. This volume is expected to be tabled in Parliament in March.

Each tabling is followed by a presentation to Parliamentarians to provide them with a summary of the report and to highlight matters of importance. Where the report is finalised and tabled out of session, we offer presentations to members of Parliament in both the north and south of the State.

## **Audits by arrangement**

Under the Audit Act we can conduct audits and provide other services of a kind commonly performed by auditors. We undertake audits by arrangement covering:

- audits required by regulatory authorities
- audits of council special committees
- grant acquittals.

## **Financial audit outputs**

We expect to deliver a diverse range of financial audit and assurance services for the 2023-24 financial year pursuant to the Audit Act. Table 3 provides an overview of those activities and any other applicable legislative frameworks.

Table 3: Financial audits and assurance activities expected to be conducted for the 2023-24 financial year

2023-24	Number
<b>Financial statement audits<sup>1</sup></b>	
<i>Financial Management Act 2016</i>	27
<i>Local Government Act 1993</i>	38
<i>Corporations Act 2001</i>	13
<i>Government Business Enterprises Act 1995</i>	6
Other legislation or reporting frameworks	42
<b>Total financial statement audits</b>	<b>126</b>
<b>Parliamentary report</b>	
Report on the audit of financial statements of State entities and audited subsidiaries of State entities 31 December 2023 and 30 June 2024	3
<b>Other audits</b>	
Audits by arrangement, including regulatory audits and findings acquittals <sup>2</sup>	101

Notes

1. The number of audits conducted varies each year due to changes in the number of public sector entities and the level of audit dispensation provided.
2. Based on 2022-23 data.

Our financial audit program is dynamic, reflecting changes such as the creation of new State entities and the cessation of others, including the impacts of machinery of government changes in the composition of portfolio departments and associated entities. As such, the number of audit and assurance activities we conduct can change throughout the year and over time in accordance with changes in the number of public sector entities.

# Appendix 1: Details of performance audits

## Performance audits in progress as at 30 June 2024

### Custodial sentences at Ashley Youth Detention Centre

#### Department for Education, Children and Young People, Department of Justice

The Final Report of the Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse in Institutional Settings Report recommended the Auditor-General undertake an audit of the length of custodial stays at Ashley Youth Detention Centre to determine whether they align with sentencing.<sup>4</sup>

The audit will examine whether custodial stays undertaken at Ashley Youth Detention Centre align with sentencing orders. This will include a review of processes and internal controls relating to custodial stays.

### Effectiveness of shared services arrangements in the General Government Sector

#### Selected departments

A shared services arrangement facilitates the delivery of support services such as accounting, human resources, payroll, information technology, communication, legal, compliance, purchasing and security. The arrangement can allow a number of organisations to share operational tasks, avoid duplication and provide economies of scale. This audit will assess the effectiveness of selected shared services arrangements by focusing on:

- governance arrangements including planning, oversight and risk management
- mechanisms to ensure the effective delivery of services
- reporting arrangements and review activities provide for ongoing monitoring and continuous improvements to the operation of the shared services arrangement.

### Management of landfills

#### Selected councils, regional bodies, Department of Natural Resources and Environment Tasmania and the Environmental Protection Authority

Waste management has traditionally been the responsibility of local government in Tasmania. This includes management of both active and closed landfill sites. Management of landfill is important as poor management can lead to adverse human health and environmental impacts, both currently and for future generations. In the context of preparedness for the future of waste management in Tasmania, this audit will examine whether councils and local government joint authorities effectively manage active and

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<sup>4</sup> Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse (Report, August 2023), accessed 14 March 2024.

closed landfill sites, including regulatory compliance and financial, social and environmental management.

## **Department of Health's funding of community service organisations**

### **Department of Health**

Community service organisations (CSOs) provide valuable services to improve the health and wellbeing of Tasmanians. The Department of Health (DoH) provides funding to approximately 250 CSOs for the delivery of these services in areas including disability, home and community care, mental health, and children and youth. In 2022-23, DoH administered \$117 million in grants and subsidies, \$73 million of which was delivered under its Central Grants Program to assist 121 organisations delivering services across the State. It is important that DoH enters into appropriate funding agreements with CSOs to ensure service continuity, monitor performance, and achieve intended outcomes.

The objective of the audit will be to assess the effectiveness of DoH's administration of funding for community services outsourced to CSOs.

In particular this audit will assess funding arrangements to determine whether DoH:

- has an effective purchasing framework, including for determining whether funding will be managed through a procurement or grant process
- has appropriate governance and oversight arrangements to ensure compliance with its purchasing framework
- monitors, manages and reports on outcomes of services delivered by providers.

## **Follow up of audits not covered by the Committee**

### **Various State entities**

This follow up examination will assess the extent to which recommendations made in selected tabled audit reports have been implemented.

## **Performance audits to commence in 2024-25**

### **Office of the Coordinator-General**

#### **Department of State Growth, Office of the Coordinator-General**

The Office of the Coordinator-General is Tasmania's principal entity to attract and support investment in the State. The Office operates broadly across 4 interconnected areas including investment attraction and promotion, major project facilitation, unsolicited proposals and red tape reduction. This audit will examine the performance of the Coordinator-General. It will assess whether:

- governance arrangements, including delegation for decision-making, are appropriate and transparent
- resources are effectively coordinated to achieve positive outcomes for Tasmania
- performance information is objective, comprehensive and reliable.

## Supporting students with disability

### Department for Education, Children and Young People

The *Disability Discrimination Act 1992 (Cwlth)* seeks to eliminate, as far as possible, discrimination against people with disabilities. The *Disability Standards for Education 2005 (Cwlth)* (the Standards) in turn sets out obligations for educational authorities and institutions. A 2020 review of the Standards conducted by the Australian Government found that the onus rested on students with disability and their guardians and carers to understand the system and advocate for reasonable adjustments in education. Accountability for the implementation of the Standards was lacking, and the established complaints-based approach to redressed individual situations did not readily support or drive systemic change. The review recommended state auditors-general perform at least one performance audit related to the implementation of the Standards.

DECYP is Tasmania's educational authority administering public schools for the purposes of the standards. DECYP supports schools to provide reasonable adjustments to students using various tools, guidelines, procedures, professional learning, and moderation practices. DECYP has reviewed the effectiveness of these support in a report published in November 2023, which identified opportunities to make systemic improvements to its approach. DECYP also commenced a project to implement the recommendations in November 2023.

This audit will assess DECYP's effectiveness in delivering supports to students, as well as its implementation of these systemic improvements.

## Effectiveness of the new Tasmanian Planning Scheme

### Department of Premier and Cabinet, Tasmanian Planning Commission, selected councils

In 2015, the Government introduced the *Land Use Planning and Approvals Amendment (Tasmanian Planning Scheme) Act 2015* to develop a single statewide planning scheme for local government councils. The intent of the Tasmanian Planning Scheme was to provide greater consistency in planning controls across Tasmania. The Tasmanian Planning Scheme is currently in operation within 23 councils. The audit will examine the effectiveness of the implementation of the Tasmanian Planning Scheme. It will assess progress against the implementation plan and the outcomes of the reforms for selected councils operating under the Tasmanian Planning Scheme.

## Managing freshwater resources

### Department of Natural Resources and Environment Tasmania, other relevant stakeholders

Freshwater is vital for the Tasmanian economy, environment and way of life. Legislation, policies and strategies regulate water quality and supply. This audit will examine the effectiveness of the Department of Natural Resources and Environment Tasmania in monitoring water allocation and use. It will examine the:

- coordination of efforts across the Department, and with other relevant stakeholders in managing water supply



- progress in implementing the Rural Use Water Strategy 2021-26 actions specific to agriculture
- monitoring and evaluation of the Rural Use Water Strategy implementation actions specific to agriculture.

## Strategic management of port infrastructure

### Tasmanian Ports Corporation Pty Ltd

Tasmania has four major publicly owned ports at Bell Bay, Burnie, Devonport and Hobart, which are managed by TasPorts. According to TasPorts, over 99 percent of goods leaving and arriving in Tasmania are moved by sea. Therefore, TasPorts' effective strategic management of its infrastructure is critical in meeting the current and future needs of Tasmania and supporting the wider Tasmanian economy.

In 2013, TasPorts released its TasPorts 2043 30-year strategic plan with an objective of providing economically sustainable ports. To support TasPorts 2043, it released a Port Master Plan in 2018. This plan supports the development of 4 major ports.

The audit will assess the effectiveness of TasPorts' strategic infrastructure management. In particular, the audit will assess the effectiveness of TasPorts' strategic plans for the projects outlined in the Port Master Plan including:

- business planning, benefits realisation, and economic modelling used to support decision-making
- governance arrangements including financial, land, and other resource management, as well as ongoing risk management.

## Performance audits to commence in 2025-26

### Road Safety Enforcement

#### Department of Police, Fire and Emergency Management, Department of State Growth

Road safety is every road user's responsibility. Tasmania has one of the worst safety records in Australia, with 6.6 deaths per 100,000 of the population. In 2022, there were 51 fatalities on Tasmanian roads, an increase of 45.7% from the previous year.

Tasmania Police is responsible for conducting high visibility policing on Tasmanian roads to identify high-risk driving behaviours and issue infringement notices for traffic offences. The focus of road safety enforcement is on the Fatal Five: speeding, driving under the influence of drugs or alcohol, inattention, fatigue and failure to wear seatbelts.

The Government's *Towards Zero Action Plan 2020-2024* has set a target of fewer than 200 fatalities and serious injuries by 2026. The Department of State Growth, partnered with Tasmania Police, has implemented a new program of mobile speed cameras across Tasmania to complement existing road enforcement activities and help meet the 2026 target.

In 2022, a Legislative Council Select Committee released a report which examined road safety in Tasmania. It sought input from a broad cross-section of the community to

understand Tasmania's poor road safety record. The Committee made 49 recommendations for the Tasmanian Government's consideration. Ten of those recommendations related to enforcement activities. These recommendations will be considered when developing the audit criteria.

This audit will assess the effectiveness of road safety enforcement activities in helping to reduce the number of fatalities and serious injuries. It will examine the:

- partnership between Tasmania Police, government agencies and relevant stakeholders on road safety enforcement initiatives and community messaging
- progress of initiatives across the 6 key areas identified in the *Towards Zero Action Plan 2020-2024*
- effectiveness of road safety enforcement measures, such as mobile speed cameras, and their impact on existing policing activities on Tasmanian roads.

## Follow up of audits not covered by the Committee

### Various State entities

This follow up examination will assess the extent to which recommendations made in selected tabled audit reports have been implemented.

## Homelessness

### Homes Tasmania, selected Non-Government Organisations

According to the 2021 census, the number of Tasmanians facing homelessness has increased by 45% to 2,350 since 2016.<sup>5</sup> Approximately 36%<sup>6</sup> of these people were known to be experiencing primary or secondary homelessness which refers to homelessness occurring over long periods, resulting in people sleeping rough or frequently moving from one temporary shelter to another.<sup>7</sup>

Homes Tasmania manages and oversees social housing and homelessness services in partnership with Community Housing Providers.<sup>8</sup>

The audit will assess the effectiveness of Government supported strategies to address primary and secondary homelessness. Specifically, the audit will assess:

- the effectiveness of supports available to people experiencing, or at risk of, primary or secondary homelessness
- whether effective prevention and early intervention programs to address the underlying drivers of primary and secondary homelessness have been established

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<sup>5</sup> For census purposes, a person is considered homeless if their current living arrangement:

- is in a dwelling that is inadequate; or
- has no tenure, or if their initial tenure is short and not extendable; or
- does not allow them to have control of, and access to space for social relations.

<sup>6</sup> Shelter Tasmania, [Fact Sheet - Homelessness in Tasmania](#), accessed 15 March 2024.

<sup>7</sup> Shelter Tasmania, [Homelessness Fact Sheet](#), accessed 15 March 2024.

<sup>8</sup> Tasmanian Government, [Tasmanian Housing Strategy 2023-24](#), p45, accessed 15 March 2024.

- whether effective measurement of outcomes of services is occurring, including making necessary adjustments to ensure they are fit-for-purpose.

## Safe at Home

**Department of Justice, Department of Premier and Cabinet, Department of Police, Fire and Emergency Management, Department of Health and Department for Education, Children and Young People**

Family Violence can take many forms and is not limited to relationships defined by specific sexual, cultural or economic characteristics. It typically involves a wide range of controlling or other behaviours, commonly of a physical, sexual and/or psychological nature, which involves fear, harm, intimidation, emotional abuse or economic deprivation.

In 2004, Tasmania was one of the first jurisdictions in Australia to develop an integrated whole-of-government response to family violence. Safe at Home is Tasmania's integrated criminal justice response to family violence and is underpinned by the *Family Violence Act 2004*. It involves a range of services working together to address the risk and safety needs of victims and children and hold perpetrators accountable. It utilises a pro-intervention policy to address family violence, complemented by a human services approach to support recovery and change.

The audit will assess the effectiveness of Safe at Home in reducing the incidence and severity of family violence.

## Offenders in the community

**Department of Justice**

Community Corrections, a division of the Department of Justice, works with offenders who are on community-based orders. Community Corrections supports non-custodial sentencing options including:

- Parole Orders
- Drug Treatment Orders, through the Court Diversion Program
- Community Correction Orders, including supervision and / or community service
- Home Detention Orders.

The work of Community Corrections includes supervising compliance with orders, reporting, and providing programs and interventions to reduce re-offending.

The audit will assess the effectiveness of work conducted with offenders on community-based correction orders in reducing re-offending.

## Biosecurity

**Department of Natural Resources and Environment Tasmania – Biosecurity Tasmania**

Biosecurity is the protection of Tasmanian industries, the environment and public well-being, health, amenity and safety from the negative impacts of pests, weeds and diseases. Biosecurity Tasmania is a division of the Department of Natural Resources and Environment

Tasmania. Biosecurity Tasmania is responsible for leading the biosecurity effort in Tasmania in partnership with other government agencies, the community, and industry.

The *Biosecurity Act 2019* was enacted in August 2019. The *Biosecurity Regulations 2022*, which came into effect on 2 November 2022, complete the implementation of the Act and are the last step in ensuring Tasmania has modern biosecurity laws capable of progressing the Tasmanian Biosecurity Strategy, whilst minimising red tape for business and the general community.

The audit will assess whether Biosecurity Tasmania is effectively protecting Tasmania from the import and incursion of pests and diseases.

## **Tasmanian Irrigation**

### **Tasmanian Irrigation and the Department of Natural Resources and Environment Tasmania**

Tasmanian Irrigation is a state-owned company that was established in 2008. Its aim is to drive the planning and construction of irrigation infrastructure to enable farmers to expand, diversify and add value to their agricultural businesses. It also aims to ensure activities are consistent with obligations identified under the National Water Initiative.

AgriVision 2050 articulates the State Government goal of sustainably growing the farm gate value of Tasmania's agricultural sector to \$10 billion per year by 2050. Tasmanian Irrigation is responsible for the development of irrigation schemes that will help meet this goal. Projects are funded via a public-private investment model with the Australian Government, Tasmanian Government and farmers. Private capital contributions are made through the purchase of tradeable water entitlements.

The audit will assess the effectiveness of Tasmanian Irrigation against the expectations listed in its Members Statement and the Tasmanian Government's goal of sustainably growing the farm gate value of the Tasmania's agricultural sector to \$10 billion per year by 2050.

# Acronyms and abbreviations

Audit Act	<i>Audit Act 2008</i>
Committee	Parliamentary Standing Committee of Public Accounts
CSOs	Community service organisations
DECYP	Department for Education, Children and Young People
DoH	Department of Health
Office	Tasmanian Audit Office
Standards	<i>Disability Standards for Education 2005</i>
State	State of Tasmania
TAFR	Treasurer's Annual Financial Report
Treasury	Department of Treasury and Finance
University	University of Tasmania
Voice referendum	Referendum about whether to change the Constitution to recognise the First Peoples of Australia by establishing a body called the Aboriginal and Torres Strait Islander Voice

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# Audit Mandate and Standards Applied

## Mandate

Section 23 of the *Audit Act 2008* states that:

- (1) The Auditor-General may at any time carry out an examination or investigation for one or more of the following purposes:
  - (a) examining the accounting and financial management information systems of the Treasurer, a State entity or a subsidiary of a State entity to determine their effectiveness in achieving or monitoring program results;
  - (b) investigating any matter relating to the accounts of the Treasurer, a State entity or a subsidiary of a State entity;
  - (c) investigating any matter relating to public money or other money, or to public property or other property;
  - (d) examining the compliance of a State entity or a subsidiary of a State entity with written laws or its own internal policies;
  - (e) examining the efficiency, effectiveness and economy of a State entity, a number of State entities, a part of a State entity or a subsidiary of a State entity;
  - (f) examining the efficiency, effectiveness and economy with which a related entity of a State entity performs functions –
    - (i) on behalf of the State entity; or
    - (ii) in partnership or jointly with the State entity; or
    - (iii) as the delegate or agent of the State entity;
  - (g) examining the performance and exercise of the Employer's functions and powers under the *State Service Act 2000*.
- (2) Any examination or investigation carried out by the Auditor-General under subsection (1) is to be carried out in accordance with the powers of this Act

## Standards Applied

Section 31 specifies that:

'The Auditor-General is to perform the audits required by this or any other Act in such a manner as the Auditor-General thinks fit having regard to -

- (a) the character and effectiveness of the internal control and internal audit of the relevant State entity or audited subsidiary of a State entity; and
- (b) the Australian Auditing and Assurance Standards.'

The auditing standards referred to are Australian Auditing Standards as issued by the Australian Auditing and Assurance Standards Board.



*Front cover image: Nelson Falls, Franklin-Gordon Wild Rivers National Park  
Photography by: Tourism Australia and Graham Freeman*

**Hobart Office**

**Phone** (03) 6173 0900

**Email** [admin@audit.tas.gov.au](mailto:admin@audit.tas.gov.au)

**Web** [www.audit.tas.gov.au](http://www.audit.tas.gov.au)

**Address** Level 2, 144 Macquarie Street

Hobart, 7000

**Postal** GPO Box 851, Hobart 7001

**Launceston Office**

**Phone** (03) 6173 0971

**Address** 4th Floor, Henty House

1 Civic Square, Launceston