

Finance

Finance SES Forum

19 March 2002

Ian McPhee
Deputy Auditor-General



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Overview of Presentation

- Doctrine of Separation of Powers
- Auditor-General's Act
- About the ANAO
- Our Clients
- Relationship with the JCPAA
- Establishing the Audit Program
- Relationship Management with Agencies
- Finance - ANAO Relationship

Doctrine of Separation of Powers

- Three different powers of government:
 - legislative
 - executive
 - judicial
- Auditor-General reports to the legislature

Auditor-General Act

- Role of Auditor-General
- How appointed/term
- Information gathering powers
- Performance audits
 - Focus
 - Conduct

About the ANAO

- Audit practice
- 275 people; \$53m budget
 - ➡ 265 financial statements audits
 - ➡ 60+ performance audits
 - ➡ 6 better practice guides/benchmarking studies
- Our reputation is important to us

Our Clients

- Parliament
- Agencies

Relationship with the JCPAA

- Review of audit reports
- Review of ANAO budget
- Veto over appointment of Auditor-General
- Veto over appointment of Independent Auditor of ANAO

Establishing the Audit Program

- Key criteria
- Single and multi-agency audits
- Better practice guides
- Auditor-General decides the program
 - may be requested to undertake audits

Relationship Management with Agencies

- Audit Committee
- Program Managers and staff
 - Formal advice
 - Opening interview
 - Issues Papers
 - Exit Interview
 - Draft report
 - Final report
- We endeavour to get a 'worldly' understanding of the program
- Theory and Practice

Finance - ANAO

- Common interest in improving public sector performance
- Particular interest in financial management
- Important for both agencies to be on same wavelength