AUDITOR-GENERAL

Objectives

The comprehensive audit program of the Auditor-General's Office consists of both financial statement and performance audits. Consistent with its responsibilities under the *Auditor-General Act 1996* and the *Financial Management Act 1996,* the Office will continue to complete its major responsibilities for financial statements including output statement performance measures within the time constraints of annual reporting guidelines. Some investigations are also carried out under the *Public Interest Disclosure Act 1994.*

Financial statement audits will continue to be undertaken by both the Office and contracted firms.

The Office is funded for performance audits through a specific appropriation for outputs. Fees are charged for all financial statement audits including output statement performance measure audits.

2002-03 Highlights

Strategic and operational issues to be pursued in 2002-03 include conducting a range of financial and performance audits of whole of government activities, agencies, individual appropriation units, output classes or elements thereof.

Auditor-General
Statement of Financial Performance

2001-02 Budget $'000		2001-02 Est.Outcome $'000	2002-03 Budget $'000	Var %	2003-04 Estimate $'000	2004-05 Estimate $'000	2005-06 Estimate $'000
	Revenue						
925	Government Payment for Outputs	925	943	2	961	979	996
185	User Charges - Non ACT Government	193	197	2	200	203	205
1 980	User Charges - ACT Government	1 827	1 860	2	1 890	1 925	1 960
15	Interest	7	7	-	7	7	7
3 105	**Total Ordinary Revenue**	**2 952**	**3 007**	**2**	**3 058**	**3 114**	**3 168**
	Expenses						
1 621	Employee Expenses	1 561	1 555	..	1 595	1 635	1 675
204	Superannuation Expenses	183	190	4	197	204	211
1 225	Administrative Expenses	1 112	1 121	1	1 137	1 158	1 178
25	Depreciation and Amortisation	30	25	-17	25	25	25
3 075	**Total Ordinary Expenses**	**2 886**	**2 891**	**..**	**2 954**	**3 022**	**3 089**
30	**Operating Result**	**66**	**116**	**76**	**104**	**92**	**79**
386	**Total Equity From Start of Period**	**239**	**305**	**28**	**421**	**525**	**617**
416	**Total Equity At The End of Period**	**305**	**421**	**38**	**525**	**617**	**696**

Auditor-General
Statement of Financial Position

Budget as at 30/6/02 $'000		Est.Outcome as at 30/6/02 $'000	Planned as at 30/6/03 $'000	Var %	Planned as at 30/6/04 $'000	Planned as at 30/6/05 $'000	Planned as at 30/6/06 $'000
	Current Assets						
184	Cash	126	287	128	436	573	697
583	Receivables	648	648	-	648	648	648
0	Other	2	2	-	2	2	2
767	**Total Current Assets**	**776**	**937**	**21**	**1 086**	**1 223**	**1 347**
	Non Current Assets						
73	Property, Plant and Equipment	105	80	-24	55	30	5
73	**Total Non Current Assets**	**105**	**80**	**-24**	**55**	**30**	**5**
840	**TOTAL ASSETS**	**881**	**1 017**	**15**	**1 141**	**1 253**	**1 352**
	Current Liabilities						
200	Payables	229	229	-	229	229	229
106	Employee Entitlements	150	150	-	150	150	150
306	**Total Current Liabilities**	**379**	**379**	**-**	**379**	**379**	**379**
	Non Current Liabilities						
118	Employee Entitlements	197	217	10	237	257	277
118	**Total Non Current Liabilities**	**197**	**217**	**10**	**237**	**257**	**277**
424	**TOTAL LIABILITIES**	**576**	**596**	**3**	**616**	**636**	**656**
416	**NET ASSETS**	**305**	**421**	**38**	**525**	**617**	**696**
	REPRESENTED BY FUNDS EMPLOYED						
416	Accumulated Funds	305	421	38	525	617	696
416	**TOTAL FUNDS EMPLOYED**	**305**	**421**	**38**	**525**	**617**	**696**

Auditor-General
Cashflow Statement

2001-02 Budget $'000		2001-02 Est.Outcome $'000	2002-03 Budget $'000	Var %	2003-04 Estimate $'000	2004-05 Estimate $'000	2005-06 Estimate $'000
	CASH FLOWS FROM OPERATING ACTIVITIES						
	Receipts						
925	Cash from Government for Outputs	925	943	2	961	979	996
2 165	User Charges	1 844	2 057	12	2 090	2 128	2 165
15	Interest Received	7	7	-	7	7	7
204	Other Revenue	310	310	-	310	310	310
3 309	**Operating Receipts**	**3 086**	**3 317**	**7**	**3 368**	**3 424**	**3 478**
	Payments						
1 825	Related to Employees	1 704	1 725	1	1 772	1 819	1 866
1 225	Related to Administration	1 036	1 120	8	1 135	1 155	1 175
212	Other	310	311	..	312	313	313
3 262	**Operating Payments**	**3 050**	**3 156**	**3**	**3 219**	**3 287**	**3 354**
47	**NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES**	**36**	**161**	**347**	**149**	**137**	**124**
	CASH FLOWS FROM INVESTING ACTIVITIES						
	Payments						
0	Purchase of Property, Plant and Equipment	45	0	-100	0	0	0
0	**Investing Payments**	**45**	**0**	**-100**	**0**	**0**	**0**
0	**NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES**	**-45**	**0**	**100**	**0**	**0**	**0**
47	**NET INCREASE/(DECREASE) IN CASH HELD**	**-9**	**161**	**#**	**149**	**137**	**124**
137	**CASH AT BEGINNING OF REPORTING PERIOD**	**135**	**126**	**-7**	**287**	**436**	**573**
184	**CASH AT THE END OF THE REPORTING PERIOD**	**126**	**287**	**128**	**436**	**573**	**697**

Notes to the Budget Statements

The Auditor-General's budget each year is determined by a procedure set in legislation. After consultation with the Auditor-General, the Chair of the Public Accounts Committee (which, for this role, is now incorporated within the Standing Committee on Public Accounts), advises the Treasurer of the level of funding which the Standing Committee considers appropriate for the Office of the Auditor-General.

Statement of Financial Performance

- user charges – ACT Government: the decrease of $0.153m in 2001-02 from the original budget is mainly due to a reduction in fees for audits; and
- administrative expenses: the decrease of $0.113m in 2001-02 from the original budget is due to fewer than expected payments to financial audit contractors and lower costs of Information Technology modernisation than anticipated.

Changes to Appropriation

Changes to Appropriation - Departmental

Government Payment for Outputs	2001-02 Est. Outc. $'000	2002-03 Budget $'000	2003-04 Estimate $'000	2004-05 Estimate $'000	2005-06 Estimate $'000
2001-02 Budget	**925**	**942**	**959**	**976**	**976**
Revised indexation parameters	0	0	0	0	17
Insurance premium increase	0	1	2	3	3
2002-03 Budget	**925**	**943**	**961**	**979**	**996**