

## AUDITOR-GENERAL

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### 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.

### 2001-02 Highlights

Strategic and operational issues to be pursued in 2001-02 include:

- conducting a range of performance audits of whole of government activities, agencies, individual appropriation units, output classes or elements thereof; and
- completing extensive improvements to the office's computing environment.

**Auditor-General  
Statement Of Financial Performance**

<b>2000-01 Budget \$'000</b>		<b>2000-01 Est.Outcome \$'000</b>	<b>2001-02 Budget \$'000</b>	<b>Var %</b>	<b>2002-03 Estimate \$'000</b>	<b>2003-04 Estimate \$'000</b>	<b>2004-05 Estimate \$'000</b>
<b>Revenue</b>							
909	Appropriation for performance audits	909	925	2	942	959	976
193	User Charges - Non ACT Government	180	185	3	190	195	200
1 684	User Charges - ACT Government	1 920	1 980	3	2 045	2 110	2 175
7	Interest	4	15	275	17	19	21
<b>2 793</b>	<b>Total Ordinary Revenue</b>	<b>3 013</b>	<b>3 105</b>	<b>3</b>	<b>3 194</b>	<b>3 283</b>	<b>3 372</b>
<b>Expenses</b>							
1 437	Employee Expenses	1 522	1 621	7	1 660	1 675	1 700
187	Superannuation Expenses	195	204	5	211	214	218
1 119	Administrative Expenses	1 261	1 225	-3	1 256	1 320	1 391
54	Depreciation and Amortisation	15	25	67	25	25	23
<b>2 797</b>	<b>Total Ordinary Expenses</b>	<b>2 993</b>	<b>3 075</b>	<b>3</b>	<b>3 152</b>	<b>3 234</b>	<b>3 332</b>
<b>-4</b>	<b>Operating Result</b>	<b>20</b>	<b>30</b>	<b>50</b>	<b>42</b>	<b>49</b>	<b>40</b>
<b>501</b>	<b>Total Equity From Start of Period</b>	<b>366</b>	<b>386</b>	<b>5</b>	<b>416</b>	<b>458</b>	<b>507</b>
<b>497</b>	<b>Total Equity At The End of Period</b>	<b>386</b>	<b>416</b>	<b>8</b>	<b>458</b>	<b>507</b>	<b>547</b>

## Auditor-General Statement Of Financial Position

Budget as at 30/6/01 \$'000		Est.Outcome as at 30/6/01 \$'000	Planned as at 30/6/02 \$'000	Var %	Planned as at 30/6/03 \$'000	Planned as at 30/6/04 \$'000	Planned as at 30/6/05 \$'000
	<b>Current Assets</b>						
372	Cash	137	184	34	243	350	454
453	Receivables	575	583	1	592	559	551
30	Other	0	0	-	0	0	0
<b>855</b>	<b>Total Current Assets</b>	<b>712</b>	<b>767</b>	<b>8</b>	<b>835</b>	<b>909</b>	<b>1 005</b>
	<b>Non Current Assets</b>						
60	Property, Plant and Equipment	98	73	-26	48	23	0
<b>60</b>	<b>Total Non Current Assets</b>	<b>98</b>	<b>73</b>	<b>-26</b>	<b>48</b>	<b>23</b>	<b>0</b>
<b>915</b>	<b>TOTAL ASSETS</b>	<b>810</b>	<b>840</b>	<b>4</b>	<b>883</b>	<b>932</b>	<b>1 005</b>
	<b>Current Liabilities</b>						
152	Creditors	200	200	-	201	201	234
139	Employee Entitlements	106	106	-	106	106	106
<b>291</b>	<b>Total Current Liabilities</b>	<b>306</b>	<b>306</b>	<b>-</b>	<b>307</b>	<b>307</b>	<b>340</b>
	<b>Non Current Liabilities</b>						
127	Employee Entitlements	118	118	-	118	118	118
<b>127</b>	<b>Total Non Current Liabilities</b>	<b>118</b>	<b>118</b>	<b>-</b>	<b>118</b>	<b>118</b>	<b>118</b>
<b>418</b>	<b>TOTAL LIABILITIES</b>	<b>424</b>	<b>424</b>	<b>-</b>	<b>425</b>	<b>425</b>	<b>458</b>
<b>497</b>	<b>NET ASSETS</b>	<b>386</b>	<b>416</b>	<b>8</b>	<b>458</b>	<b>507</b>	<b>547</b>
	<b>REPRESENTED BY FUNDS EMPLOYED</b>						
497	Accumulated Funds	386	416	8	458	507	547
<b>497</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>386</b>	<b>416</b>	<b>8</b>	<b>458</b>	<b>507</b>	<b>547</b>

## Auditor-General Cashflow Statement

2000-01 Budget \$'000		2000-01 Est.Outcome \$'000	2001-02 Budget \$'000	Var %	2002-03 Estimate \$'000	2003-04 Estimate \$'000	2004-05 Estimate \$'000
322	<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	68	137	101	184	243	350
	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
	<b>Receipts</b>						
909	Cash for Performance Audits	909	925	2	942	959	976
1 877	User Charges	2 254	2 165	-4	2 235	2 305	2 375
7	Interest Received	4	15	275	17	19	21
301	Other Revenue	180	204	13	204	245	253
<b>3 094</b>	<b>Operating Receipts</b>	<b>3 347</b>	<b>3 309</b>	<b>-1</b>	<b>3 398</b>	<b>3 528</b>	<b>3 625</b>
	<b>Payments</b>						
1 624	Related to Employees	1 793	1 825	2	1 871	1 889	1 918
1 119	Related to Administration	1 243	1 225	-1	1 256	1 320	1 391
301	Other	212	212	-	212	212	212
<b>3 044</b>	<b>Operating Payments</b>	<b>3 248</b>	<b>3 262</b>	<b>..</b>	<b>3 339</b>	<b>3 421</b>	<b>3 521</b>
<b>50</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>99</b>	<b>47</b>	<b>-53</b>	<b>59</b>	<b>107</b>	<b>104</b>
	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
	<b>Payments</b>						
0	Purchase of Property, Plant and Equipment	30	0	-100	0	0	0
<b>0</b>	<b>Investing Payments</b>	<b>30</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-30</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>50</b>	<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>69</b>	<b>47</b>	<b>-32</b>	<b>59</b>	<b>107</b>	<b>104</b>
372	<b>CASH AT THE END OF THE REPORTING PERIOD</b>	137	184	34	243	350	454

## 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 Public Accounts Committee (which, for this role, is now incorporated within the Standing Committee for the Finance and Public Administration), through its Chair, advises the Treasurer of the level of funding which the Standing Committee considers appropriate for the Office of the Auditor-General.

Significant variations are as follows:

### *Statement of Financial Performance*

- user charges ACT Government: the increase of \$0.236m in 2000-01 from the original budget reflects additional fees charged to clients for financial statement audits mainly due to the increased activity by agencies and unanticipated issues of a complex nature needing to be addressed in some financial statement audits;
- administrative expenses: the 2000-01 budget includes payments to contractors for financial and performance audits (\$0.630m) and payments related to administration (\$0.489m). The increase of \$0.142m from the 2000-01 original budget to the estimated outcome is directly related to the increase in user charges.

### *Statement of Financial Position*

- current receivables: the increase of \$0.122m in 2000-01 from the original budget is due to a change in policy decision to bill on an interim basis prior to the introduction of the goods and services tax. Receivables remain at the higher level due to the continuation of this policy which results in agencies being invoiced in one financial year with payment generally received in the following year.

## Changes to Appropriation

### Changes to Appropriation – Departmental

Appropriation for Performance Audits	2000-01 Est. Outc. \$'000	2001-02 Budget \$'000	2002-03 Estimate \$'000	2003-04 Estimate \$'000	2004-05 Estimate \$'000
<b>2000-01 Budget</b>	<b>909</b>	<b>913</b>	<b>921</b>	<b>921</b>	<b>921</b>
Revised Parameters	0	12	21	38	39
<b>2001-02 Budget</b>	<b>909</b>	<b>925</b>	<b>942</b>	<b>959</b>	<b>976</b>

