

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 and performance 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.

2000-01 Highlights

Strategic and operational issues to be pursued in 2000-01 include:

- conducting a range of performance audits of whole of government activities, agencies, individual appropriation units, output classes or elements thereof; and
- implementing new state of the art electronic audit working papers software for the conduct of financial statements audits.

Auditor-General Operating Statement

1999-00 Budget \$'000		1999-00 Est.Outcome \$'000	2000-01 Budget \$'000	Var %	2001-02 Estimate \$'000	2002-03 Estimate \$'000	2003-04 Estimate \$'000
Revenue							
904	Appropriation for performance audits	904	909	1	913	921	921
67	User Charges - Non ACT Government	180	193	7	193	193	193
1 379	User Charges - ACT Government	1 622	1 684	4	1 684	1 684	1 684
4	Interest	7	7	-	7	7	7
2 354	Total Revenue	2 713	2 793	3	2 797	2 805	2 805
Expenses							
1 255	Employee Expenses	1 432	1 437	..	1 437	1 440	1 440
160	Superannuation Expenses	185	187	1	187	188	188
986	Administrative Expenses	1 065	1 119	5	1 119	1 142	1 142
14	Depreciation and Amortisation	15	54	260	42	15	2
2 415	Total Expenses	2 697	2 797	4	2 785	2 785	2 772
-61	Operating Result	16	-4	-125	12	20	33
568	Accumulated Funds - Start of Period	485	501	3	497	509	529
507	Accumulated Funds - End of Period	501	497	-1	509	529	562

**Auditor-General
Statement Of Financial Position**

Budget as at 30/6/00 \$'000		Est.Outcome as at 30/6/00 \$'000	Planned as at 30/6/01 \$'000	Var %	Planned as at 30/6/02 \$'000	Planned as at 30/6/03 \$'000	Planned as at 30/6/04 \$'000
	Current Assets						
348	Cash	322	372	16	426	461	496
280	Receivables	453	453	-	453	453	453
15	Other	30	30	-	30	30	30
643	Total Current Assets	805	855	6	909	944	979
	Non Current Assets						
53	Property, Plant and Equipment	114	60	-47	18	3	1
53	Total Non Current Assets	114	60	-47	18	3	1
696	TOTAL ASSETS	919	915	..	927	947	980
	Current Liabilities						
36	Creditors	152	152	-	153	153	153
88	Employee Entitlements	139	139	-	139	139	139
124	Total Current Liabilities	291	291	-	292	292	292
	Non Current Liabilities						
65	Employee Entitlements	127	127	-	127	127	127
65	Total Non Current Liabilities	127	127	-	127	127	127
189	TOTAL LIABILITIES	418	418	-	419	419	419
507	NET ASSETS	501	497	-1	508	528	561
	REPRESENTED BY FUNDS EMPLOYED						
507	Accumulated Funds	501	497	-1	509	529	562
507	TOTAL FUNDS EMPLOYED	501	497	-1	509	529	562

**Auditor-General
Cashflow Statement**

1999-00 Budget \$'000		1999-00 Est.Outcome \$'000	2000-01 Budget \$'000	Var %	2001-02 Estimate \$'000	2002-03 Estimate \$'000	2003-04 Estimate \$'000
395	CASH AT BEGINNING OF REPORTING PERIOD	78	322	313	372	426	461
	CASH FLOWS FROM OPERATING ACTIVITIES						
	Receipts						
904	Cash from Government for Outputs	904	909	1	913	921	921
1 446	User Charges	1 802	1 877	4	1 877	1 877	1 877
4	Interest Received	7	7	-	7	7	7
0	Other Revenue	0	301	#	301	301	301
2 354	Operating Receipts	2 713	3 094	14	3 098	3 106	3 106
	Payments						
1 415	Related to Employees	1 617	1 624	..	1 624	1 628	1 628
986	Related to Administration	1 065	1 119	5	1 119	1 142	1 142
0	Other	0	301	#	301	301	301
2 401	Operating Payments	2 682	3 044	13	3 044	3 071	3 071
-47	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	31	50	61	54	35	35
	CASH FLOWS FROM INVESTING ACTIVITIES						
	Receipts						
0	Proceeds from Sale/Maturities of Investments	342	0	-100	0	0	0
0	Investing Receipts	342	0	-100	0	0	0
	Payments						
0	Purchase of Property, Plant and Equipment	129	0	-100	0	0	0
0	Investing Payments	129	0	-100	0	0	0
0	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	213	0	-100	0	0	0
	CASH FLOWS FROM FINANCING ACTIVITIES						
0	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	0	0	-	0	0	0
-47	NET INCREASE/(DECREASE) IN CASH HELD	244	50	-80	54	35	35
348	CASH AT THE END OF THE REPORTING PERIOD	322	372	16	426	461	496

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 Chief Minister's Portfolio), through its Chair, advises the Treasurer of the level of funding which the Committee considers appropriate for the Office of the Auditor-General.

Significant variations are as follows:

Operating Statement

- user charges – ACT and non-ACT Government: the \$0.356m increase from the original 1999-2000 budget to the 1999-2000 estimated outcome reflects the revision of balances in light of the audited outcome for 1998-99; and
- administrative expenses: includes payments to contractors for financial and performance audits (\$0.630m) and payments related to administration (\$0.489m) for the 2000-01 Budget. The increase in administrative expenses from the original budget to the 1999-2000 estimated outcome is directly related to the increase in user charges.

Statement of Financial Position

- receivables: the increase of \$0.173m from the original budget to the 1999-2000 estimated outcome reflects the revision of the balance in light of the audited outcome for 1998-99.

Cashflow Statement

- proceeds from sale/maturity of investments: the \$0.342m shown in the 1999-2000 estimated outcome is an adjustment to correctly reflect the balances of cash and investments on the cashflow; and
- purchase of property, plant and equipment: the \$0.129m shown in the 1999-2000 estimated outcome is for the purchase of audit software.

Changes to Appropriation

Changes to Departmental Appropriations

Appropriation for Performance Audits	1999-00 Est. Outc. \$'000	2000-01 Budget \$'000	2001-02 Estimate \$'000	2002-03 Estimate \$'000	2003-04 Estimate \$'000
1999-2000 Budget	904	909	913	921	921
2000-2001 Draft Budget	904	909	913	921	921
2000-2001 Budget	904	909	913	921	921

