

Supplementary questions

Question 1	Has the Audit Office been approached by the Government for input into the Local Small Commitment Allocations?
Response 1	The Audit Office of NSW has not been approached by the Government for input into the Local Small Commitment Allocations.
Question 1a	What is the threshold or criteria for the Audit Office to pursue the referral of a grants program?
Response 1a	<p>The Auditor-General's decision to conduct an audit of a particular grants program that has been referred is dependent on the avenue by which the referral is made. The first avenue is that a Minister may request an audit under section 27B(3)(c) of the <i>Government Sector Audit Act 1983</i>. If this is the case, then the Auditor-General must undertake this audit. For example, there is currently a standing request from the Special Minister of State under section 27B(3)(c) that the Auditor-General conduct a recurring performance audit of emergency relief grants.</p> <p>The other avenue is a request from any other individual that the Auditor-General undertake a particular audit. Members of parliament and other individuals may make requests that the Auditor-General undertake a particular audit, including of a grants program, and the Audit Office will consider the merits of this request in determining whether to undertake the requested audit. There is no benchmark materiality (threshold) that should be met for the Audit Office to consider an audit of a referred grant program. Consideration will be given to a range of factors, including but not limited to:</p> <ul style="list-style-type: none">• the significance of the topic to the parliament, community and government• the financial materiality of the requested topic• the existing coverage of the requested topic or related topics on the Audit Office's Forward Work Program• the resourcing impact of the requested audit balanced against the need to ensure sufficient coverage of the entire New South Wales public sector and local councils.