




ACT AUDITOR-GENERAL'S OFFICE



Ms Joy Burch MLA
Chair
Select Committee on Campaign Advertising
Legislative Assembly for the Australian Capital Territory
Civic Square, London Circuit
CANBERRA ACT 2601

	A.C.T. LEGISLATIVE ASSEMBLY COMMITTEE OFFICE
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Dear Ms Burch

INQUIRY INTO THE GOVERNMENT AGENCIES (CAMPAIGN ADVERTISING) BILL 2008

Thank you for your invitation to make a submission to the Committee's *Inquiry into the Government Agencies (Campaign Advertising) Bill 2008*.

The Audit Office's submission is attached.

If you would like further information on our submission, I can be contacted on 6207 0833.

I would also be available to give evidence at a public hearing if required.

Yours sincerely

Tu Pham
Auditor-General

29 May 2009



ACT AUDITOR-GENERAL'S OFFICE



SUBMISSION TO THE SELECT COMMITTEE ON CAMPAIGN ADVERTISING

INQUIRY INTO THE GOVERNMENT AGENCIES (CAMPAIGN ADVERTISING) BILL 2008

A. Introduction

This submission is provided to the Select Committee on Campaign Advertising in response to its Inquiry into the Government Agencies (Campaign Advertising) Bill 2008. The Committee's terms of reference state:

The object of the Bill is to regulate the cost, timing and content of advertising by government agencies and prevent the use of public advertising funds for party political purposes.

The Audit Office has a significant interest in this Bill, as it directly impacts on the functions and activities of the Office.

The Campaign Advertising Bill recognises that:

- the public has a right to access comprehensive information about government policies, programs and services which affect their entitlements, rights and obligations; and
- governments may use public funds for information programs and education campaigns to communicate such information to the public.

The Bill seeks to prevent such information programs and education campaigns being used 'for party political purposes'.

Government advertising (a 'government campaign') is intended to apply broadly to all types of government information and education campaigns except for advertising for jobs and tenders, and 'routine advertising carried out by an agency in relation to its operational activities'.

The Campaign Advertising Bill requires the Auditor-General to review a proposed government campaign if the cost of the campaign is over \$20 000. If the expected cost is less than \$20 000, the responsible Minister may ask the Auditor-General to review the campaign if the Minister considers the subject matter is sensitive or a review is otherwise appropriate.

After the Auditor-General reviews a campaign, the Auditor-General must report to the responsible Minister on whether the campaign complies with the Bill.

A government information campaign may only be conducted if the relevant chief executive certifies that the campaign complies with the Bill, the campaign costs are likely to exceed \$20 000 and the Auditor-General has reported to the responsible Minister in relation to the compliance of the campaign with the Bill.

Other provisions of the Campaign Advertising Bill deal with:

- a requirement for the Minister to make guidelines for the Bill (which would be a disallowable instrument);
- specified inclusions and exclusions for the guidelines aimed at defining the nature and purpose of government advertising campaigns;
- prohibition of government campaigns in the 12-week period immediately before a general election; and
- limited grounds for a Minister to exempt a government campaign from the Bill, and in such cases a requirement for the Minister to advise the Auditor-General of the exemption and the reasons.

B. General comments

Advertising is a legitimate element of government communication and information strategies. It provides a mechanism for governments to connect directly with the community, provide information about new and existing government programs, and advice about rights and responsibilities and other important information.

The strategies that guide government communications, including advertising, are often formulated as a part of the policy development and services delivery process.

Government agencies employ a wide variety of delivery channels to communicate with and inform the community. The chief executive of a government agency is accountable to the responsible Minister for the efficient and effective financial management of the agency. The agency is also accountable to the community to make the best use of public funds, principally by conducting work as required at a reasonable cost, and adequately accounting for the prudent and effective management of the resources entrusted to it.

Against this background, the Audit Office is supportive, in principle, of legislation, policy and guidelines that seek to promote or increase government accountability and transparency. The Audit Office has considered this Bill in this context; the Bill, guidelines that must be made pursuant to it, and the review and certification process required by the Bill, aim to increase accountability and transparency, ensure the government advertising campaigns provide objective, factual, and explanatory information, and are free from political bias.

Although broadly supportive of the **intent** of the Campaign Advertising Bill, the Audit Office has some concerns about specific aspects of the Bill, including the proposed role of the Auditor-General.

The Audit Office has not considered whether there is a need for the Bill – that is a matter for the Legislative Assembly – but notes that government advertising has been considered problematic in other Australian jurisdictions, and several have sought to regulate it through legislation or policy. The Bill, for example, closely echoes *Guidelines on Campaign Advertising* promulgated by the Australian Government Department of Finance and Deregulation in June 2008.

C. The Auditor-General's role under the Campaign Advertising Bill

The Campaign Advertising Bill proposes a significant role for the Auditor-General to review any government campaign expected to cost more than \$20 000 (and less costly campaigns if the Minister considers it appropriate), and to report to the Minister on whether reviewed campaigns comply with the Bill.

The Audit Office notes that this role is broadly consistent with the functions of the Auditor-General as prescribed in the *Auditor-General Act 1996*:

- (a) to promote public accountability in the public administration of the Territory;
- ...
- (e) any function given to the Auditor-General by or under any other law of the Territory;

Auditor-General Act 1996, Section 10

The Audit Office further notes the views of the Australian National Audit Office, which has been tasked (since July 2008) with a similar role in the Commonwealth context:

From my perspective, there is no doubt that the involvement of the ANAO in reviewing the campaign arrangements prior to its launch has resulted in better outcomes than would have been the case had the ANAO not been involved in undertaking reviews at this stage.

...

The overriding consideration in agreeing to this review role, from my perspective, has been to provide timely assurance through our reviews and to provide timely feedback on improvement opportunities in an area of public administration that historically has been problematic. This is very much consistent with our goal of improving public administration through our assurance activities.

Mr Ian McPhee, Auditor-General

Submission to the Joint Committee of Public Accounts and Audit, 25 March 2009

Nevertheless, the Audit Office considers there are several important issues that require careful consideration before the role of reviewing government campaigns becomes a legislated responsibility of the Auditor-General.

Is the Auditor-General the best option?

Debate in the Legislative Assembly¹ has already highlighted the perception that whoever is involved in administering the proposed legislation could be drawn into policy and political debate as an active participant in the processes of policy development, implementation of government strategies, and service delivery.

This is clearly an undesirable position for the Auditor-General, as it has the potential to compromise the apparent independence of the Auditor-General and the Auditor-General's capacity to be an independent auditor.

The Legislative Assembly relies on the Auditor-General to provide independent assurance that governmental activities are carried out, and accounted for, consistent with the Assembly's intentions.

To be independent and to be seen as independent, the Auditor-General must be completely free from directions of the Executive Government and free from political bias. The Auditor-General Act provides an appropriate level of freedom for the Auditor-General to act without direction or interference.

It is therefore inappropriate for the Auditor-General to be perceived as participating in a decision-making role for government activities. The Campaign Advertising Bill runs the risk of creating the perception that the Auditor-General is part of the decision-making process for a referred government campaign. That is, there may be a perception that an unqualified report on a government campaign following review by the Auditor-General amounts to 'clearance' of the campaign and authority to proceed. Such a view would be outside the 'review' role of the Auditor-General anticipated in this Bill, but is foreseeable. This may in turn raise the perception about the ability of the Auditor-General to independently and objectively conduct any subsequent performance audit on these same campaigns.

The nature of the government advertisement campaigns also would require the Auditor-General to work within, and respond to the timeframe specified by the agencies, and this could also raise issues with the independent review process.

In the Commonwealth situation, the ANAO is very conscious of such risks in providing assurance in relation to campaigns ahead of their commencement, and have taken a number of administrative measures to manage these risks.

To protect the independence of the Audit Office, and to minimise any perceived independence issues associated with the review process, the Assembly may wish to consider alternative models for the Campaign Advertising Bill, such as:

1. agency Chief Executives and Chief Executive Officers of government bodies would be required to comply with the principles of the Bill and subordinate guidelines, must certify compliance for all government campaigns over a

¹ Hansard, 1 April 2009

certain threshold, and table the Certificate of Compliance in the Legislative Assembly. Their decisions would be subject to the usual Assembly scrutiny processes, or

2. the role currently envisaged for the Auditor-General could be undertaken by a small independent committee with an advisory role in relation to government advertising. Such a committee would need to be appropriately funded and supported, and would report to the relevant Chief Executive and the Assembly as appropriate; or
3. the Assembly could appoint independent individuals or firms as a review body, and refer to them for review compliance certificates signed off by the Chief Executives or equivalents, on selected campaigns. Reports could be provided to the Assembly, as required.

Adopting any of these models would leave the Audit Office with its more typical role of providing assurance through conducting and reporting financial and performance audits. For example, the Audit Office would consider a performance audit of government advertising activities. Indeed, in response to the community concerns about the use of public fund for political advertisements, many Audit Offices have conducted performance audits on government advertisements. This approach allows the Audit Offices to examine, in greater detail, all aspects of government advertisements, including the merit, the transparency, and accountability. The ACT Audit Office prefers this option.

Regardless of the nominated review body, the administrative success of the Campaign Advertising Bill will be subject to the development, availability and understanding of very clear and comprehensive guidelines.

In addition, the scope of the legislation must be carefully considered. To be fully effective, it should encompass all ACT Government agencies, statutory authorities, and public companies - that is, all entities that might reasonably be considered by the community as public bodies - without compromising their statutory independence, where this exists and is provided for by law.

Retain the capacity to conduct performance audits

If the Assembly determines that the Auditor-General should have a role in reviewing government campaigns before they are launched, the Auditor-General must still retain the capacity to undertake performance audits matters relevant to government advertising.

The Australian National Audit Office has made it clear to agencies that the Commonwealth Auditor-General's review of proposed advertising campaigns under the Commonwealth guidelines on campaign advertising:

... does not limit the Auditor-General's discretion to include matters relating to information and advertising campaigns which may have been reviewed against the Guidelines within the scope of other audit activity at another time.

Mr Ian McPhee, Auditor-General
Submission to the Joint Committee of Public Accounts and Audit, 6 March 2009

Such a role can only occur if the Auditor-General does not participate in the decision-making process (and is not seen as participating) regarding whether a particular government advertising campaign takes place or not.

D. Practical issues relevant to the proposed role for the Auditor-General

Resourcing

The Audit Office has no capacity to undertake additional functions unless it is adequately resourced to do so. At present, all audit resources are fully committed to either the financial or performance audit functions.

There is potential for the review of government campaigns to require significant resources, depending on the extent of government campaigns that are captured by the Campaign Advertising Bill. The Audit Office has not sought, at this stage, to quantify the number, value and complexity of recent government campaigns, but notes the Chief Minister, in debates in the Legislative Assembly² has noted that in 2008-09 'more than 25 campaigns costing over \$20 000 were conducted'. Taken at face value, this implies a considerable amount of additional activity for the Audit Office if the Office is tasked with the review role.

The experience of the Australian National Audit Office is relevant in this regard. It is evident, from the ANAO's submissions to the Joint Committee of Public Accounts and Audit³ that review of government campaigns has been an intense, staged, and iterative process, that does not necessarily stop with the Auditor-General's report to the relevant Minister. It is clear that agencies have sought further review by the Auditor-General if an aspect of the campaign changes. Thus, a government campaign may be reviewed at several stages throughout the development of the campaign, and even after its implementation if some aspect of the campaign changed.

The ANAO notes in its submission to the Joint Committee of Public Accounts and Audit that it:

... established a small team to undertake the review of advertising campaigns. Funding for staffing was provided when the initiative was introduced, and the ANAO will continue to monitor the resources engaged in this function.

² Hansard, 1 April 2009

³ Joint Committee of Public Accounts and Audit Inquiry into the role of the Auditor-General in scrutinising government advertising campaigns
(<http://www.aph.gov.au/house/committee/jpaa/govtad/index.htm>)

As at 5 March 2009, 28 reports have been issued to responsible ministers in respect of 18 discrete advertising campaigns conducted within 11 portfolios.

Mr Ian McPhee, Auditor-General

Submission to the Joint Committee of Public Accounts and Audit, 6 March 2009

Similar arrangements would be essential if the Audit Office was to be given this role. Given the potentially controversial, sensitive, and at times subjective nature of the review work, it would be important to obtain staff with relevant experience and seniority.

Further, the resources would need to be sufficient to allow the Audit Office to respond quickly to a request to review a government campaign; the scheme will not be administratively successful if it cannot provide timely advice and cope adequately with urgent requests. There is no opportunity to support a review team by transferring staff from the more traditional performance or financial audit activities without affecting negatively such activities.

If the Auditor-General was legislated as the review body, the Audit Office would require assurance that resources were available both to establish the function within the Office, and, if necessary, additional resources would be made available should the initial estimate prove inadequate.

Threshold

The Campaign Advertising Bill provides that a proposed government campaign expected to cost over \$20 000 must be referred to the Auditor-General for review. Proposed campaigns of lesser cost may also be referred to the Auditor-General under certain circumstances.

It is not clear to the Audit Office how this threshold was determined. It is important, from a practical sense, that this threshold has a sound and logical basis, since it would significantly influence the level of activity of the Audit Office, or any review body.

It would not be efficient to review campaign valued at \$20 000, as the process of reviewing by the Audit Office can be time consuming and the cost can be high, relative to the value of the campaign. It should be noted that all reviews conducted by the Audit Office are required to comply with the relevant Australian Standards and there is a need to obtain and document sufficient appropriate evidence to form a conclusion, regardless of the size of the tasks.

The Audit Office notes that expenditure of \$20 000 would not typically be considered as 'material' in the context of a government agency's activities, and if taken at face value, would not generally attract the Office's attention for review or performance audit activities. The Audit Office further notes that the threshold applied to a Commonwealth campaign is \$250 000, or less where the campaign is of sensitive nature, or the Minister considers that such review by the Auditor-General is appropriate.

Review process by the Audit Office

It is important that the Committee is aware that the Audit Office would not be providing an **audit opinion** on any matter referred to the Auditor-General under the Campaign Advertising Bill.

The Audit Office would provide a **review opinion** on a representation from the relevant Chief Executive that the proposed government campaign was consistent with the requirements of the Campaign Advertising Bill and any guidelines or policy issued under the legislation. That is, the Audit Office would expect the relevant Chief Executive to certify that the campaign met all legislative requirements, and the Audit Office would undertake a review around that certification and report accordingly.

Any review would be conducted in accordance with the Australian Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. Even though each review would be designed to obtain sufficient appropriate evidence to form a conclusion in relation to a proposed campaign's compliance with the legislation and guidelines, such reviews provide limited assurance.

A review engagement, typically, results in a report expressed in the negative form; that is, it would report on whether anything has come to the Audit Office's attention that causes the Auditor-General to believe that the legislation and guidelines have not been applied.

The review would involve making enquiries and performing procedures considered reasonable in the circumstances. These could include:

- examining all relevant campaign materials including, for example, television, cinema and radio commercials, print and magazine advertisement, letters and on-line and digital content;
- reviewing supporting documents and records relevant to the campaign, including but not limited to strategic documents, policy and administrative approvals, developmental and market research, financial approvals and procurement documentation, and advice and assurances from third parties;
- interviewing staff and contractors involved with the preparation of the campaign;
- assessing the reasonableness of the judgements made by the administering agency against the legislation and guidelines; and
- examining the certification by the Chief Executive.

Notwithstanding the apparently comprehensive nature of the possible review activities, these processes would not provide the level of assurance of an audit, and would not extend to assessing the general system controls and supporting procedures in place in agencies to manage their advertising activities.

The work required for such a review compared to an audit is illustrated in the following example:

The Bill requires that 'information in a government campaign must be produced and distributed in an efficient, effective and relevant way, with regard to accountability'. This is extended by example to be 'justifiable by cost-benefit analysis in terms of community needs, efficiency and effectiveness'.

A **review** by the Audit Office would seek information to support the representation that a cost-benefit analysis had been undertaken by the agency, and that it supported the need for, and nature of, the proposed campaign. Through inquiry, and review of supporting documentation, the review team would assess the reasonableness of analysis. Provided such information existed, it addressed any aspects required by legislation or policy/guidelines, and it appeared reasonably comprehensive, the review would conclude that the legislative requirement was satisfactorily addressed. The review report would provide limited assurance regarding the merit of the campaign.

An **audit** by the Audit Office would delve deeper. The cost-benefit analysis would be examined in-depth. Using sound 'best-practice' criteria as a measure, the basic assumptions would be assessed and tested, the methodology similarly examined, and the outcome of the analysis would be considered in detail. The audit team could make thorough inquiries of any persons involved in the cost-benefit analysis, including in relation to their skills and qualifications, the work performed and the quality assurance methods applied. An audit would draw conclusions about compliance with legislation, but also about the quality of the cost-benefit analysis and ultimately the soundness of the decision to undertake the advertising campaign. The audit report would provide reasonable (i.e. high, but not absolute) assurance regarding the merit of the campaign. In the event sufficient and appropriate evidence was not available, the Audit Office would be required to issue a qualified audit report.

Processes would need to be timely

If the campaign advertising processes are to be administratively successful, regardless of whether the Audit Office is involved, agencies must be pro-active in dealing with and responding to the review body.

Agencies would need to establish procedures and processes to:

- advise the review body (such as the Audit Office), as early as possible, about proposed campaigns, provide contacts and timetables, and provide updated information at strategic milestones of campaign development;
- provide the review body with full and free access, to inspect and take copies of relevant records and information held by agencies or by their agents and sub-contractors that may be engaged by them to assist with relevant information and advertising campaigns. If the Audit Office were to be the review body, such access would be available through the Auditor-General Act, although this does not necessarily extend to non-government bodies (the relevant contracts would need to provide clear provision for such access); and

- provide access to the review body to relevant officials of the agency, its agents and sub-contractors in relation to reviews being undertaken.

Current procedures for ACT government advertising are not centralised, and there is little practical guidance available to agencies. The Campaign Advertising Bill will establish a new scheme that will inevitably take time to develop and settle. This applies to government agencies as well as the Audit Office.

The Bill would need to recognise the 'start-up' time needed for the scheme.

The review report

This submission has noted that the Auditor-General's responsibility under the Campaign Advertising Bill is to review referred campaigns and report to the responsible Minister on whether the campaign complies with the Bill. The nature of that report, and the level of assurance it provides has also been discussed. It is clear, for example, that the Auditor-General would not certify that the relevant agency has complied with the legislation – that is a matter for the relevant Chief Executive, as is any decision to proceed with the proposed campaign.

Consistent with current practice in performance and financial auditing, the Audit Office could expect that an agency would seek ways to overcome any deficiencies that might lead to a qualified review report. Rather than qualifying a campaign outright, consultation between the agency and the Audit Office could lead to amendments to the proposed campaign that lead to a compliant campaign.

Nevertheless, the Auditor-General's report would, if necessary, include qualifications where the Audit Office's review drew attention to matters that caused the Auditor-General to believe that the legislation and guidelines had not been applied. Although this would not necessarily mean the agency could not proceed with the proposed campaign, the Audit Office would expect the agency to have regard for the Auditor-General's views, and take steps to remedy any identified deficiency.

To improve the transparency of government operations, there would be value in providing that the Minister should table promptly any reports by the Auditor-General in the Legislative Assembly, and otherwise make public such reports (for example, by providing access through the relevant agency's website, and including the substance of reports in the agency's Annual Report).

The option always exists, however, for the Auditor-General to table reports in the Assembly pursuant to Section 17(1) of the Auditor-General Act.

E. Guidelines

The Campaign Advertising Bill provides that the Minister must make guidelines for administration of the legislation and that the Executive may make regulations. Such guidelines would seem very important in giving additional clarity to the legislation, and administrative guidance to agencies.

It may be appropriate, for example, for a central agency to have broad administrative responsibility for the legislation and to coordinate the interaction between agencies proposing government campaigns and the Audit Office. Such arrangements appear to exist in the Commonwealth, where the Department of Finance and Deregulation has developed detailed guidance for agencies and, in the words of the ANAO acts as 'the gatekeeper' in liaising between agencies and the ANAO.⁴

It may also be appropriate for any guidelines prepared under the Campaign Advertising Bill to have regard for matters such as the following.

- The experience in the Commonwealth regarding the similar scheme for campaign advertising by Australian Government departments and agencies.
- Clear definition of advertising that would not fall within the context of the Campaign Advertising Bill. The Bill excludes a range of non-campaign advertising, including 'routine advertising carried out by an agency in relation to its operational activities'; further explanation would seem necessary if this provision of the Bill is to be interpreted consistently across the ACT Public Sector. For example, the Audit Office notes that debate on the Bill⁵ has suggested that current advertising by ACTEW, ActewAGL and the Electoral Commission may be problematic under the Bill; consideration to whether such advertising is 'routine' and 'operational' is important.
- Clear delineation of the responsibilities of agencies administering government campaigns and Ministers and their offices. For example, the Audit Office notes that debate on the Bill has raised this issue⁶ and this is a matter specifically referenced in the Commonwealth guidelines⁷ and raised by the ANAO in its submissions to the Joint Committee of Public Accounts and Audit.⁸
- The proposed Bill provides that 'information in a government campaign must be produced and distributed in an efficient, effective and relevant way, with regard to accountability' and cites examples to further explain the requirement. This is an important provision in seeking to regulate the cost, timing, and content of advertising by government agencies, and ensuring expenditures by government represent value for money to the community. Guidelines (or regulations) could make clear that any proposed campaign, including the method, medium, and volume of the publicity activities, should be justified in terms of society's needs, efficiency, and effectiveness.

⁴ ANAO appearance before the Joint Committee of Public Accounts and Audit, Hansard, 11 March 2009.

⁵ Hansard, 1 April 2009

⁶ Hansard, 1 April 2009, page 1638

⁷ Department of Finance and Deregulation, *Guidelines on Campaign Advertising by Australian Government Departments and Agencies*, June 2008 and *Business Planning Processes for Campaign Information and Advertising Activities*, February 2009

⁸ Mr Ian McPhee, Auditor-General, Submission to the Joint Committee of Public Accounts and Audit, 25 March 2009

F. Conclusion

The Campaign Advertising Bill aims to increase accountability and transparency, ensure the government advertising campaigns provide objective, factual, and explanatory information, and prevent the use of public advertising funds for political purposes.

The Audit Office is broadly supportive of the **intent** of the Bill, but has significant reservations about specific aspects of the Bill, including the proposed role of the Auditor-General.

The role proposed for the Auditor-General under the Bill is broadly consistent with the functions of the Auditor-General as prescribed in the *Auditor-General Act 1996*, particularly the Auditor-General's function to promote public accountability in the public administration of the Territory. However, the role creates a significant risk to the Audit Office as it has the potential to compromise the apparent independence of the Auditor-General and the Auditor-General's capacity to be an independent auditor. This could arise if the Auditor-General is perceived as participating, in a decision-making role, in government advertising activities, prior to their commencements.

The risk to the perceived independence of the Audit office is evident in the recent debate on the Bill in the Legislative Assembly, and the continued concern expressed in other jurisdictions such as the Commonwealth, where the role of the Australian National Audit Office in administering a similar government advertising scheme is being examined by the Joint Committee of Public Accounts and Audit.

The Audit Office notes that the risk to the Auditor-General's perceived independence, while undesirable, is not insurmountable, and can be managed. For example, in the Commonwealth context, the ANAO has been conscious of this risk and made inroads with government agencies and the Parliament, and generally appears comfortable with the role it has.

Nevertheless, the Audit Office's preferred option regarding the Bill is not to be involved directly, but to continue to have the capacity to undertake an examination of relevant activities through performance audits.

Indeed, the Audit Office considers the intent of the Bill should be largely met by its very existence, by the development and promulgation of detailed guidelines for agencies, and by a requirement for Chief Executives to certify that each proposed campaign complies with the legislation and subordinate guidelines, and to table the Compliance Certificate in the Legislative Assembly.

If the Legislative Assembly determines that the Auditor-General is to have a role in the reviewing campaign advertising, the Audit Office considers careful attention must be given to:

- developing clear and guidelines for agencies to guide their administration of the scheme and their interaction with the Audit Office;
- ensuring the threshold for campaigns required by legislation to be referred to the Auditor-General has a sound and logical basis, and promotes efficient administration;
- ensuring the Audit Office is adequately resourced to undertake the role, noting that resource requirements must provide for timely, and sometimes urgent, administration and review; and
- the limited nature of a review and the assurance available to the Legislative Assembly and community from a review level report by the Auditor-General.

ACT Auditor-General's Office

29 May 2009

References:

Parliament of Australia, Joint Standing Committee of Public Accounts and Audit: Inquiry into the role of the Auditor-General in scrutinising government advertising campaigns (<http://www.aph.gov.au/house/committee/jpaa/govtad/index.htm>)
Submissions by the Australian National Audit Office are available from the website

Australian Government, Department of Finance and Deregulation:
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