

# Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse in Institutional Settings

## Statement from the Auditor-General

14 April 2022

### 1. Describe the following information in relation to the role of the Auditor-General:

#### (a) its functions, powers, duties, policies and procedures, including in relation to child sexual abuse in Institutional Contexts

Under section 23 of the *Audit Act 2008* (Audit Act), the Auditor-General has the power to carry out an examination or investigation for one or more of the following purposes:

- (a) examining the accounting and financial management information systems of the Treasurer, a State entity or a subsidiary of a State entity to determine their effectiveness in achieving or monitoring program results;
- (b) investigating any matter relating to the accounts of the Treasurer, a State entity or a subsidiary of a State entity;
- (c) investigating any matter relating to public money or other money (as defined in the Audit Act), or to public property or other property (as defined in the Audit Act);
- (d) examining the compliance of a State entity or a subsidiary of a State entity with written laws or its own internal policies;
- (e) examining the efficiency, effectiveness and economy of a State entity, a number of State entities, a part of a State entity or a subsidiary of a State entity;
- (f) examining the efficiency, effectiveness and economy with which a related entity of a State entity performs functions –
  - (i) on behalf of the State entity; or
  - (ii) in partnership or jointly with the State entity; or
  - (iii) as the delegate or agent of the State entity;
- (g) examining the performance and exercise of the Employer's functions and powers under the State Service Act 2000 .

Sub-sections 23(d) and 23(g) provide the Auditor-General with the power to examine compliance by State entities with laws and their own internal policies and procedures and this could be applied to their compliance in relation to the prevention of, or management of allegations relating to, child sexual abuse.

Before undertaking any examination, investigation or audit relating to child sexual abuse, the Auditor-General would consider whether such examination, investigation or audit would be better undertaken by another Tasmanian integrity body, or in relation to allegations of child sexual abuse, by Tasmania Police.

The Tasmanian Audit Office receives requests from various parties including elected officials, Parliamentary committees, the Integrity Commission, other State entities, the media and members of the public to audit, examine or investigate various matters. These requests are identified as 'referrals'. In this context, the term referral is an inclusive one that can include allegations, comments, complaints, compliments, enquiries, questions or requests. They may result in an audit that is outside regular audit planning and consultation.

A register of referrals received since 15 June 2010 is maintained by the Tasmanian Audit Office. This register includes decisions made in respect of any preliminary evaluation of the referral. The only referral which makes reference to child sexual abuse came from an individual on 9 February 2020 in connection with their claim for unfair termination of employment by the Department of Health and Human Services. The employee was terminated following allegations the employee sent inappropriate text messages to a vulnerable young woman. The decision of the Tasmanian Industrial Commission in respect of claim of unfair dismissal is available here [Mr A \(T14576 of 2018\)](#). The decision of the Full Bench of the Tasmanian Industrial Commission (T14601 of 2018) on the appeal of the decision by the Appellant was also published on the Internet. No action was taken by the Auditor-General in respect of the referral received.

On 9 November 2010, the Auditor-General tabled Special Report No. 93: Investigations 2004-2010. A review of the work papers for this report, do not reveal any matters relating to claims or allegations of child sexual abuse.

Under section 18 of the Audit Act, the Auditor-General is to audit the financial statements of State entities and audited subsidiaries of State entities. In the course of these audits, the Tasmanian Audit Office was made aware of claims by for redress from individuals who suffered abuse under the National Redress Scheme for Institutional Child Sexual Abuse. Additionally, the financial statements of the Department of Justice for the year ended 30 June 2021 disclose a number of civil claims had been made against various Government agencies relating to child abuse in State care. A number of these claims had been assessed and included as quantifiable contingent liabilities, however an additional number of these claims had not been assessed and it was not possible at 30 June 2021 to accurately estimate the amounts of any eventual payments that may be required in relation to these claims, as a result they are currently classified as unquantifiable contingent liabilities.

In discussions between the Auditor-General, the Department of Justice and the Solicitor-General's office, the quantification of the liability to the State arising from civil claims made against various Government agencies relating to child

abuse in State care was canvassed. It is understood the Department of Justice is examining this matter further.

- (b) its current funding and resourcing for the performance of its functions, including in relation to child sexual abuse in Institutional Contexts, taking into account:
  - (i) the relevant workload, and
  - (ii) the ability to perform its functions in accordance with best practice, including the details of any policies, procedures, guidelines or training used to ensure best practice

The Tasmanian Audit Office received appropriation funding of \$2.167 million under the *Appropriation Act (No. 2) 2021*. This funding enables the Tasmanian Audit Office to undertake direct assurance engagements, which incorporates performance and/or compliance audits, examinations and investigations and the reporting of results therefrom to Parliament. This funding does not specifically relate to child sexual abuse in Institutional Contexts, although as discussed under question 1(a), the powers of the Auditor-General include the power to examine a State entity's, or a subsidiary of a State entity's, compliance with laws and internal policies and procedures and this could be applied to the prevention of, or management of allegations relating to, child sexual abuse.

- (c) any reports or recommendations written, commissioned or received, or policy initiatives undertaken, in relation to discipline or misconduct in the Tasmanian State Service, including any information regarding the implementation and outcomes of those reports, recommendations or initiatives, during the Relevant Period, and

On 21 November 2019, the Auditor-General tabled a report on the [Rostering of specialists in Tasmania's major hospitals](#) following the completion of a limited assurance review undertaken by Tasmanian Audit Office. The review was undertaken in response to a referral which alleged unfair or inappropriate rostering practices for medical specialists. The review examined the efficiency and effectiveness of the rostering of specialists in Tasmania's major hospitals, with a focus on assessing whether the rostering of specialists was controlled and managed in a transparent and fair manner. A key finding of the report was there was a heavy reliance on the Heads of Departments within hospitals to monitor the workload of specialists within their Department. However, those Heads of Department were not always recruited to a set of expectations (through a Statement of Duties and designated managerial training) to assist them in fulfilling this important accountability role. The report made six recommendations including one to develop a Statement of Duties for all Heads of Departments and invest in transitional and ongoing managerial and leadership development for these roles.

On 27 August 2020, the Auditor-General tabled a report on the [Management of Underperformance in the Tasmanian State Service](#) following the completion of a performance audit undertaken by Tasmanian Audit Office. The audit found, for

the agencies subject to audit, policies and procedures were aligned, and complied, with Employment Direction 26 *Managing Performance in the State Service*. However, a significant proportion of managers and staff did not believe underperformance was effectively understood or managed in the Tasmanian State Service or in their agency. The application of the performance management framework was inconsistent between agencies, and varied considerably within each agency depending on the capability, capacity and commitment of individual managers. This led to inconsistent outcomes and a low level of confidence in underperformance management processes among managers and staff. Furthermore, these drivers contributed to a culture where underperformance may be tolerated, or considered too difficult or time consuming for managers. The capability, capacity and commitment of individual managers is central to effective management of underperformance, however support and training provided to managers was inconsistent, not only between agencies but also between different managers within an agency. The findings of this audit are relevant to understanding the capability and capacity of managers to deal with matters relating to discipline or misconduct in the Tasmanian State Service, including allegations of child sexual abuse.

- (d) any complaints received during the Relevant Period regarding allegations or incidents of child sexual abuse in Institutional Contexts, including:
- (i) the avenue through which the complaint was made, and
  - (ii) any action or outcome.

The Auditor-General had not received any complaints during the relevant period (1 January 2000 to 6 April 2022) regarding child sexual abuse in Institutional Contexts.

2. Describe any observations in relation systematic issues or failures by the Department of Education, Department of Health (including Launceston General Hospital and Royal Hobart Hospital) or Department of Communities (including Ashley Youth Detention Centre and Out of home care) in relation to allegations or incidents of child sexual abuse in Institutional Contexts.

The Auditor-General had not undertaken any examinations or investigations into systematic issues or failures by the Department of Education, Department of Health (including Launceston General Hospital and Royal Hobart Hospital) or Department of Communities (including Ashley Youth Detention Centre and Out of Home Care (OoHC)) in relation to allegations or incidents of child sexual abuse in Institutional Contexts and does make any observations in relation to this matter.

The following reports and audits assessed the performance of the Department of Health and Human Services and Department of Communities Tasmania in managing the safety of children, but do not involve allegations or incidents of child sexual abuse in Institutional Contexts.

[Report of the Auditor-General No. 2 of 2011-12: Children in out of home care - September 2011](#)

The audit assessed whether the Department of Health and Human Services was maintaining effective systems for the care and protection of children placed in OoHC Care.

The audit involved obtaining evidence based on examining legislation, the Child Protection Manual and case files, for both children and carers that were active during 2009–10.

The audit criteria applied were aimed at addressing the following effectiveness aspects:

- (a) Had the Department responded to changing circumstances?
- (b) Were notifications properly actioned?
- (c) Were appropriate placement decisions being made?
- (d) Were carers well managed?
- (e) Were placements actively monitored?
- (f) Were there adequate processes for transitioning from care?

The report made no reference to any instances of child sexual abuse. The primary auditor for the audit does not recall receiving any claims or allegations of child sexual abuse during the conduct of the audit.

**Report of the Auditor-General Special Care Packages for Children in Out of Home Care January 2018**

This report was tabled with the Parliamentary Joint Committee on Public Accounts (PAC) and was published on their website.

A referral from the PAC to undertake a performance audit into compliance and service delivery of OoHC provided to children in State care was received by the Auditor-General on 3 August 2017. Under Section 25 of the Audit Act 2008, the Auditor-General may carry out any audit that the PAC requests.

The request from the PAC was precipitated by concern expressed by a member of the PAC regarding the care of children in State care within Tasmania. This concern arose from matters raised in the ABC's 4 Corners "Broken Homes" program (the Program) that aired on 14 November 2016. The Program alleged private sector residential care providers were profiteering and not meeting their duty of care responsibilities.

The Program highlighted alarming situations for young people in OoHC across multiple States, including Tasmania. In Tasmania, a provider, Industry Education Networking Pty Ltd trading as Safe Pathways (Safe Pathways), was identified as allegedly running its residential care on a limited budget with inadequate placement of children into suitable accommodation, as well as deficiencies in staff recruitment, training, briefing and provision of required therapeutic care, such as counselling, for children under a Special Care Package (SCP).

The PAC's referral was accepted for assessment by the Auditor-General and an assessor appointed on 31 August 2017. The assessment was conducted between 1 September 2017 and 10 November 2017.

Based on the evidence obtained during the course of the initial assessment, the Auditor-General concluded:

- (a) there had already been a significant number of reviews on OoHC SCPs to date
- (b) problems were known to DHHS and a performance audit at that point in time was unlikely to uncover new information
- (c) DHHS had outlined a plan to make improvements which, if implemented properly, address the recommendations made across the various reviews
- (d) DHHS be afforded time to implement planned reforms, with consideration of commencing a performance audit in 2018-19.

The Tasmanian Audit Office was not made aware of any incidents of child sexual abuse when undertaking the assessment.

#### **Audit in progress: Accessing services for the safety and wellbeing of children and young people – the Strong Families, Safe Kids Advice and Referral Line**

The Tasmanian Audit Office is currently conducting an audit into 'Accessing services for the safety and wellbeing of children and young people – the Strong Families Safe Kids Advice and Referral Line' (the ARL audit).

Fieldwork for this audit is completed. At no point had any allegations of child sexual abuse made to us, nor had anything involving child sexual abuse been uncovered during course of the audit. No clients of the ARL were interviewed during the course of the audit, nor were any case files of children in the child safety system reviewed. The audit criteria for this audit are:

1. Was there an effective, planned approach to the design and rollout of the ARL?
  - 1.1. Were the objectives of the ARL clearly outlined in strategies and plans?
  - 1.2. Were resources allocated to support the implementation of the ARL?
  - 1.3. Were the plans effectively communicated, understood and supported?
2. Have the plans for the introduction of the ARL been efficiently and effectively implemented?
  - 2.1. Were the detailed plans executed efficiently and effectively?
  - 2.2. Was the planning and implementation of the ARL agile enough to meet changing needs and circumstances?
3. Is the ARL operating effectively to achieve better access to services for the safety and welfare of children?
  - 3.1. Is the ARL accessible for users?
  - 3.2. Is the ARL resourced appropriately?
4. Does DCT know whether it is achieving the objectives of the ARL?

- 4.1. Were there measures developed in order to assess the success or otherwise of the ARL?
- 4.2. Is there effective reporting against the objectives of the ARL?
- 4.3. What has resulted from the introduction of the ARL?

The report from this audit is expected to be tabled in Parliament by 30 June 2022.

3. [Describe any reviews, investigations or reports in relation to child sexual abuse in Institutional Contexts written, commissioned or received by the Auditor-General during the Relevant Period.](#)

A full listing of examinations and investigations, including performance and compliance audits, tabled in Parliament by the Auditor-General are included in Attachment A.

The Auditor-General has not written, commissioned or received any reviews, investigations or reports in relation to child sexual abuse in Institutional Context.

The following report makes reference to incidents of abuse and harassment in schools, including those of a sexual nature.

[Special Report No. 41: Keeping Schools Safe - September 2002](#)

The objectives of this audit were to:

- (a) Identify conformity to key criteria of DoE policies designed to address incidents of abuse and harassment in schools and outline future action to improve current practice;
- (b) Identify conformity to key criteria of DoE policies designed to address substance/drug related issues in schools and outline future action to improve current practice; and
- (c) Identify conformity to school immunisation record keeping requirements outlined in the Department of Health and Human Services (DHHS) Public Health Act 1997.

The audit report included summarised information from the Department of Education on suspensions for behaviours that are likely to be detrimental to the health, safety or welfare of students and others, including for sex-related abuse, as recorded in the Department of Education's Suspension Information Management System.

## Attachment A: Reports tabled in Parliament by the Auditor General

Previous performance audits
Report of the Auditor-General No. 3 of 2021-22: COVID-19 – Response to social impacts
Report of the Auditor-General No. 2 of 2021-22: Council general manager recruitment, appointment and performance assessment
Report of the Auditor-General No. 1 of 2021-22: COVID-19 Support Measures – Community Support
Report of the Auditor-General No. 13 of 2020-21: COVID-19 – Allocation, distribution and replenishment of Personal Protective Equipment
Report of the Auditor-General No. 12 of 2020-21: COVID-19 Support Measures – Payroll Tax Waiver
Report of the Auditor-General No. 10 of 2020-21: COVID-19 – Pandemic response and mobilisation
Report of the Auditor-General No. 9 of 2020-21: COVID-19 Support Measures – Small Business Hardship Grant Program
Report of the Auditor-General No. 7 of 2020-21: Procurement in Local Government
Report of the Auditor-General No. 6 of 2020-21: Management of the State road network
Report of the Auditor-General No. 5 of 2020-21: Review of selected COVID-19 support measures and expenditure in 2019-20
Report of the Auditor-General No. 4 of 2020-21: Information and communications technology strategy, critical systems and investment
Report of the Auditor-General No. 3 of 2020-21: Expressions of interest for tourism investment opportunities
Report of the Auditor-General No. 2 of 2020-21: Management of Underperformance in the Tasmanian State Service
Report of the Auditor-General No. 1 of 2020-21: Effectiveness of Internal Audit
Report of the Auditor-General No. 5 of 2019-20: Royal Hobart Hospital Redevelopment Project
Report of the Auditor-General No. 4 of 2019-20: Rostering of specialists in Tasmania's major hospitals



<b>Previous performance audits</b>
Report of the Auditor-General No. 3 of 2019-20: Tasmania Prison Service: use of resources
Report of the Auditor-General No. 2 of 2019-20: University of Tasmania's management of student accommodation
Report of the Auditor-General No. 1 of 2019-20: Procurement in Local Government
Report of the Auditor-General No. 11 of 2018-19: Performance of Tasmania's four major hospitals in the delivery of Emergency Department services
Report of the Auditor-General No. 8 of 2018-19: Student attendance and engagement: Years 7 to 10
Report of the Auditor-General No. 7 of 2018-19: Performance management in the Tasmanian State Service: A focus on quality conversations
Report of the Auditor-General No. 2 of 2018-19: Administration of two grant programs by the Department of State Growth
Report of the Auditor-General No. 1 of 2018-19: Use of Tasmanian Government Cards by Central Agency Executives and Executive Assistants
Report of the Auditor-General No. 8 2017-18: Follow up of selected Auditor-General reports – March 2015 to May 2015
Report of the Auditor-General No. 3 of 2017-18: Appointment of Tasmanian State Service Senior Executive Officers, General Stream Bands 9 and 10 and Professional Stream Band 6 Positions
Report of the Auditor-General No. 2 of 2017-18: Water and sewerage in Tasmania: Assessing the outcomes of industry reform
Report of the Auditor-General No. 1 of 2017-18: Investigation into procurement of goods and services from CT Management Group Pty Ltd by Glenorchy City Council
Report of the Auditor-General No. 13 of 2016-17: Gambling revenue and managing harm from gambling
Report of the Auditor-General No. 11 of 2016-17: Use of fuel cards
Report of the Auditor-General No. 10 of 2016-17: Follow up of selected Auditor-General reports: September 2011 to June 2014
Report of the Auditor-General No. 9 of 2016-17: Funding the forest agreements - full report (4 MB)

<b>Previous performance audits</b>
Report of the Auditor-General No. 5 of 2016-17: Park management - full report (2 MB)
Report of the Auditor-General No. 4 of 2016-17: Event funding - full report (2 MB)
Report of the Auditor-General No. 2 of 2016-17: Workforce Planning in the Tasmanian State Service - full report (4 MB)
Report of the Auditor-General No. 1 of 2016-17: Ambulance emergency services - full report (2 MB)
Report of the Auditor-General No. 11 of 2015-16: Compliance with legislation - full report (3 MB)
Report of the Auditor-General No. 9 of 2015-16: Funding of Common Ground Tasmania (2 MB)
Report of the Auditor General No. 8 of 2015-16: Provision of social housing (2 MB)
Report of the Auditor-General No. 4 of 2015-16: Follow up of four reports published since June 2011 - full report (2 MB)
Report of the Auditor-General No. 3 of 2015-16: Vehicle fleet usage and management in other state entities - full report (1 MB)
Report of the Auditor-General No. 2 of 2015-16: Capital works programming and management (1 MB)
Report of the Auditor-General No. 1 of 2015-16: Absenteeism in the State Service (3 MB)
Report of the Auditor-General No. 11 of 2014-15: Road management in local government (1 MB)
Report of the Auditor-General No. 10 of 2014-15: Number of public primary schools (4 MB)
Report of the Auditor-General No. 9 of 2014-15: Tasmanian Museum and Art Gallery: compliance with the National Standards for Australian Museums and Galleries (1 MB)
Report of the Auditor-General No. 8 of 2014-15: Security of information and communications technology (ICT) infrastructure (2 MB)
Report of the Auditor-General No. 3 of 2014-15: Motor vehicle fleet management in government departments (819 KB)

Previous performance audits
Report of the Auditor-General No. 2 of 2014-15: Follow up of selected Auditor-General reports: October 2009 to September 2011 (1,006 KB)
Report of the Auditor-General No. 1 of 2014-15: Recruitment practices in the State Service (1 MB)
Report of the Auditor-General No. 13 of 2013-14: Teaching quality in Tasmanian public high schools (3 MB)
Report of the Auditor-General No. 12 of 2013-14: Quality of Metro services (981 KB)
Report of the Auditor-General No. 11 of 2013-14: Compliance with the Alcohol, Tobacco and Other Drugs Plan 2008-13 (2 MB)
Report of the Auditor-General No. 10 of 2013-14: Government Radio Communications (3 MB)
Report of the Auditor General No. 7 2013-14: Police responses to serious crime (1 MB)
Report of the Auditor General No 6. of 2013-14: Redevelopment of the Royal Hobart Hospital: Governance and project management (943 KB)
Report of the Auditor-General No.1 of 2013-14: Fraud control in local government (5 MB)
Report of the Auditor-General No.10 of 2012-13: Hospital bed management and primary preventive health - May 2013 (1 MB)
Report of the Auditor-General No. 9 of 2012-13: Royal Derwent Hospital site sale - March 2013 (1 MB)
Report of the Auditor-General No. 8 of 2012-13: National Partnership Agreement on Homelessness - March 2013 (1 MB)
Report of the Auditor-General No. 7 of 2012-13: Compliance with the Tasmanian Adult Literacy Action Plan 2010-2015 - December 2012 (1 MB)
Report of the Auditor-General No. 2 of 2012-13: TasPorts - benefits of amalgamation - October 2012 (812 KB)
Report of the Auditor-General No. 1 of 2012-13: Sale of TOTE Tasmania - July 2012 (6 MB)
Report of the Auditor-General No. 12 of 2011-12: Follow up of Special Reports 75-81 - June 2012 (537 KB)

<b>Previous performance audits</b>
Report of the Auditor-General No. 11 of 2011-12: Updating of Motor Registry System - June 2012 (497 KB)
Report of the Auditor-General No. 10 of 2011-12: Public Trustee: management of minor trusts - June 2012 (3 MB)
Report of the Auditor-General No. 8 of 2011-12: The assessment of land-use planning applications - March 2012 (722 KB)
Report of the Auditor-General No. 2 of 2011-12: Children in out of home care - September 2011 (376 KB)
Report of the Auditor-General No. 1 of 2011-12: Tourism Tasmania: is it effective - September 2011 (362 KB)
Special Report No. 100: Financial and economic performance of Forestry Tasmania - July 2011 (754 KB)
Special Report No. 99: Bushfire Management - June 2011 (418 KB)
Special Report No. 98: Premier's Sundry Grants Program and Urban Renewal and Heritage Fund - June 2011 (258 KB)
Special Report No. 97: Follow up of Special Reports 69-73 - May 2011 (315 KB)
Special Report No. 96: Appointment of the Commissioner for Children - April 2011 (200 KB)
Special Report No. 95: Fraud Control - February 2011 (1 MB)
Special Report No. 94: Election promise - five per cent price cap on electricity prices - November 2010 (194 KB)
Special Report No. 93: Investigations 2004-2010 (252 KB)
Special Report No. 92: Public sector productivity a ten-year comparison - October 2010 (379 KB)
Special Report No. 91: Follow up of Special Reports 62-65 and 70 - September 2010 (380 KB)
Special Report No. 90: Science education in public high schools (337 KB)
Special Report No. 89: Post Year 10 enrolments (188 KB)
Special Report No. 88: Public Trustee: Management of deceased estates (146 KB)

<b>Previous performance audits</b>
Special Report No. 87: Employment of staff to support MPs (237 KB)
Special Report No. 86: Major Works procurement - Nation Building projects, Treasurer's Instructions 1299 and 1214 - November 2009 (227 KB)
Special Report No. 85: Speed detection devices - November 2009 (248 KB)
Special Report No. 84: Funding the Tasmanian Education Foundation - October 2009 (270 KB)
Special Report No. 83: Communications by Government and the Tasmanian Brand Project - October 2009 (278 KB)
Special Report No. 82: Head of Agency contract renewal - August 2009 (187 KB)
Special Report No. 81: Contract management - June 2009 (264 KB)
Special Report No. 80: Hydro Hedges - May 2009 (192 KB)
Special Report No. 79: Follow up of performance audits - May 2009 (501 KB)
Special Report No. 78: Management of threatened species - March 2009 (671 KB)
Special Report No. 77: Food Safety: safe as eggs? - November 2008 (1 MB)
Special Report No. 76: Complaint handling in local government - November 2008 (1 MB)
Special Report No. 75: Executive termination payments - September 2008 (1 MB)
Special Report No. 74: Follow up of performance audits - April - October 2005 (343 KB)
Special Report No. 73: Timeliness in Magistrates Court - June 2008 (318 KB)
Special Report No. 72: Public sector performance information - April 2008 (3 MB)
Special Report No. 71: Property in police possession and Control of assets - portable and attractive items - November 2007 (3 MB)
Special Report No. 70: Procurement in government departments and Payment of account by government departments - November 2007 (313 KB)
Special Report No. 69: Public Building Security - October 2007 (240 KB)
Special Report No. 68: Risdon Prison Business Case - June 2007 (222 KB)
Special Report No. 67: Corporate Credit Cards - June 2007 (293 KB)

<b>Previous performance audits</b>
Special Report No. 66: Follow up Audits - June 2007 (507 KB)
Special Report No. 65: Management of an Award Breach and Selected allowances and nurses' overtime - April 2007 (2 MB)
Special Report No. 64: Implementation of aspects of the Building Act 2000 - November 2006 (1 MB)
Special Report No. 63: Environmental Management and Pollution Control by Local Government - November 2006 (706 KB)
Special Report No. 62: Training and Development - November 2006 (265 KB)
Special Report No. 61: Elective Surgery in Public Hospitals - August 2006 (1 MB)
Special Report No. 60: Building Security and Contracts Appointing Global Value Management - May 2006 (695 KB)
Special Report No. 59: Delegations in Government Agencies, Local Government Delegations and Overseas Travel - April 2006 (620 KB)
Special Report No. 58: FBT, Payment of Accounts and Bridges - Oct 2005 (627 KB)
Special Report No. 57: Public Housing - Meeting the Need - August 2005 (777 KB)
Special Report No. 56: TT Line Governance Review - June 2005 (1 MB)
Special Report No. 55: Gun Control in Tasmania - May 2005 (563 KB)
Special Report No. 54: Compliance Audits 2004-05 - April 2005 (989 KB)
Special Report No. 53: Follow up Performance Audits - April 2005 (404 KB)
Special Report No. 52: Internal Audit - August 2004 (2 MB)
Special Report No. 51: Special Purpose and Trust Funds - August 2004 (1 MB)
Special Report No. 50: Police Response Times - December 2003 (862 KB)
Special Report No. 49: Staff Selection in Government Agencies - December 2003 (861 KB)
Special Report No. 48: Grants to the Community Sector - September 2003 (932 KB)
Special Report No. 47: Public Sector Web Site - August 2003 (719 KB)
Special Report No. 46: Leave in Government Departments - June 2003 (670 KB)

## Previous performance audits

Special Report No. 45: Business Names and Incorporated Associations: What's in a name? - June 2003 (520 KB)

Special Report No. 44: Managing Community Services Orders - December 2002 (840 KB)

Special Report No. 43: Oral Health Service - November 2002 (587 KB)

Special Report No. 42: Follow up of Performance Audits 1997-1998 - September 2002 (457 KB)

Special Report No. 41: Keeping Schools Safe - September 2002 (689 KB)

Special Report No. 40: Environmental Management and Pollution Control - June 2002 (934 KB)

Special Report No. 39: Bank Account Reconciliations in Government Departments - December 2001 (821 KB)

Special Report No. 38: Implementation of GST in Government Agencies and Local Government Entities - December 2001 (660 KB)

Special Report No. 37: Archives Office of Tasmania - September 2001 (5 MB)

Special Report No. 36: Collection of Receivables and Loans in Tasmanian Government Departments - June 2001 (299 KB)

Special Report No. 35: Software Licensing - April 2001 (133 KB)

Special Report No. 34: Procurement in Tasmanian Governments Departments - November 2000 (320 KB)

Special Report No. 33: Food Safety - September 2000 (134 KB)

Special Report No. 32: Assistance to Industry in Tasmania - July 2000 (130 KB)

Special Report No. 31: Literacy and Numeracy in Tasmanian Government Schools - March 2000 (1 MB)

Special Report No. 30: The Year 2000 - Coming Ready or Not - September 1999 (329 KB)

Special Report No. 29: Competitive Tendering and Contracting by Government Departments - September 1999 (198 KB)

Special Report No. 27: Use of Motor Vehicles in Government Agencies - November 1998 (134 KB)

<b>Previous performance audits</b>
Special Report No. 26: Capitalisation and reporting of Road Assets in Tasmania - May 1998 (433 KB)
Special Report No. 24: Further Review of Performance Indicators in Government Departments - December 1997 (208 KB)
Special Report No. 23: Managing School Maintenance and Minor Works - December 1997 (227 KB)
Special Report No. 22: Land Information and Adverse Possession - November 1997 (81 KB)
Special Report No. 21: Special Investigation into Administrative Processes associated With Preservation and Maintenance of the Port Arthur Historic Site - August 1997 (963 KB)
Special Report No. 20: Review of Computer Controls in Government Departments - June 1997 (140 KB)
Special Report No. 19: Compliance with Superannuation Guarantee Arrangements - May 1997 (88 KB)
Special Report No. 18: Administration of State Government Concessions - May 1997 (195 KB)
Special Report No. 17: Air Travel - April 1997 (127 KB)
Special Report No. 16: Departmental Accounting Manuals and Compliance with Procedures - August 1996 (153 KB)
Special Report No. 14: Review of Performance Indicators in Government Departments - June 1996 (97 KB)
Special Report No. 8: Wastewater Management in Local Government - October 1994 (4 MB)
Special Report No. 5: Municipal Solid Waste Management - September 1993 (4 MB)
Special Report No. 4: Standard of Annual Reporting by Government Departments
Special Report No. 3: Educational Institutions Cleaning Services
Special Report No. 2: Student Transport
Special Report No. 1: Regional Health Support Services