

# *Vote Audit*

---

MINISTER(S) RESPONSIBLE FOR APPROPRIATIONS: Speaker of the House of Representatives (M78)

ADMINISTERING DEPARTMENT: Controller and Auditor-General

MINISTER RESPONSIBLE FOR CONTROLLER AND AUDITOR-GENERAL: Speaker of the House of Representatives

## Overview of the Vote

The Auditor-General is independent of the Government and is accountable to Parliament. While the Speaker is the Vote Minister for the purposes of appropriations, the Speaker's role in relation to Offices of Parliament is not the same as that of Ministers of the Crown in relation to their departments.

The Speaker cannot contract with or direct the Auditor-General as to how it should discharge its statutory duties. Thus, the explanation of the appropriations for Vote Audit reflects the Auditor-General's perspective of the outputs that will be delivered to Parliament from Vote Audit. The appropriations in this Vote were commended to the Governor-General by the House of Representatives in an address on the recommendation of the Officers of Parliament Committee.

The Speaker of the House is responsible for appropriations in the Vote for the 2008/09 financial year covering the following:

- a total of nearly \$10 million for the Controller and Auditor-General supporting Parliament in its role of ensuring accountability for public resources, including advice to Select Committees and other bodies, undertaking the Controller function, plus undertaking and reporting on performance audits and inquiries relating to public entities
- a total of nearly \$62 million for providing audit services to public entities, and other audit-related assurance services.

Details of these appropriations are set out in Parts 2-6 for Vote Audit in the Information Supporting the Estimates of Appropriations.

# Details of Appropriations

## Details of Annual and Permanent Appropriations

Titles and Scopes of Appropriations by Appropriation Type	2007/08		2008/09
	Budgeted \$000	Estimated Actual \$000	Budget \$000
<b>Departmental Output Expenses</b>			
<b>Audit and Assurance Services RDA (M78)</b> This appropriation is limited to the performance of audit and related assurance services as required or authorised by statute. The Auditor-General is required to audit the financial statements of the Government, public entities' financial statements and other information that must be audited. The Auditor-General is also enabled to perform other services reasonable and appropriate for an auditor to perform and to audit other quasi-public entities.	58,708	58,708	61,332
<b>Audit and Assurance Services (M78)</b> This appropriation is limited to the performance of audit and related assurance services as required or authorised by statute for smaller entities such as cemetery trusts and reserve boards.	150	150	150
<b>Statutory Auditor Function MCOA (M78)</b>	8,771	8,771	9,047
<i>Performance Audits and Inquiries</i> This output class is limited to undertaking and reporting on performance audits and inquiries relating to public entities under the Public Audit Act 2001 and responding to requests for approvals in relation to pecuniary interest questions regulated by the Local Authorities Members' Interests Act 1968.	6,407	6,407	6,587
<i>Supporting Accountability to Parliament</i> This output class is limited to reporting to Parliament and others as appropriate on matters arising from annual and appropriation audits, reporting to and advising select committees, and advising other agencies on the requirements of parliamentary and related accountability systems, to support Parliament in its holding the executive to account for its use of public resources.	2,364	2,364	2,460
<b>Total Departmental Output Expenses</b>	67,629	67,629	70,529
<b>Departmental Other Expenses</b>			
<b>Remuneration of Auditor-General and Deputy Auditor-General PLA (M78)</b> This appropriation is limited to remuneration expenses for both the Auditor-General and the Deputy Auditor-General as authorised by clause 5 of the third schedule of the Public Audit Act 2001.	699	699	699
<b>Total Departmental Other Expenses</b>	699	699	699
<b>Departmental Capital Expenditure</b>			
<b>Controller and Auditor-General - Capital Expenditure PLA (M78)</b> This appropriation is limited to the purchase or development of assets by and for the use of the Controller and Auditor-General, as authorised by section 24(1) of the Public Finance Act 1989	942	942	1,542
<b>Total Departmental Capital Expenditure</b>	942	942	1,542
<b>Total Annual and Permanent Appropriations</b>	69,270	69,270	72,770

## Details of Projected Movements in Departmental Net Assets

### Controller and Auditor-General

Details of Net Asset Schedule	Estimated Actual 2007/08 \$000	Projected 2008/09 \$000	Explanation of Projected Movements in 2008/09
Opening Balance	3,521	3,521	
Capital Injections	-	-	
Capital Withdrawals	-	-	
Surplus to be Retained (Deficit Incurred)	-	-	
Other Movements	-	-	
Closing Balance	3,521	3,521	