

# *Vote Audit*

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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

# Details of Appropriations

## Details of Annual and Permanent Appropriations

	2007/08		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
<b>Departmental Output Expenses</b>			
<b>Audit and Assurance Services (M78)</b>	-	150	150
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.			
<b>Legislative Auditor MCOA (M78)</b>	8,771	-	8,771
<i>Parliamentary Services</i>	2,364	-	2,364
Assisting Parliament in its role of ensuring accountability for public resources, including advice to Select Committees and other bodies, and undertaking the Controller Function.			
<i>Performance Audits and Inquiries</i>	6,407	-	6,407
Undertaking and reporting on performance audits and inquiries relating to central and local government entities.			
<b>Legislative Auditor MCOA (M78)</b>	677	(677)	-
<i>Parliamentary Services</i>	677	(677)	-
Assisting Parliament in its role of ensuring accountability for public resources, including advice to Select Committees and other bodies, and undertaking the Controller Function.			
<b>Provision of Audit and Assurance Services (M78)</b>	150	(150)	-
The provision of audit services to public entities by Audit New Zealand and private sector audit providers, and audit-related assurance services undertaken by Audit New Zealand at the request of audited entities.			
<b>Provision of Audit and Assurance Services RDA (M78)</b>	53,982	4,726	58,708
The provision of audit services to public entities by Audit New Zealand and private sector audit providers, and audit-related assurance services undertaken by Audit New Zealand at the request of audited entities.			
<b>Total Departmental Output Expenses</b>	63,580	4,049	67,629
<b>Other Expenses to be Incurred by the Department</b>			
<b>Remuneration of Auditor-General and Deputy Auditor-General PLA (M78)</b>	-	699	699
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			
<b>Total Other Expenses to be Incurred by the Department</b>	-	699	699
<b>Capital Expenditure to be Incurred by the Department</b>			
<b>Controller and Auditor-General - Capital Expenditure PLA (M78)</b>	-	942	942
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			
<b>Total Capital Expenditure to be Incurred by the Department</b>	-	942	942
<b>Total Annual and Permanent Appropriations</b>	63,580	5,690	69,270

# Details of Projected Movements in Departmental Net Assets

## Controller and Auditor-General

Details of Net Asset Schedule	2007/08 Estimates Projections \$000	2007/08 Supplementary Estimates Projections \$000	Explanation of Projected Movements in 2007/08
Opening Balance	3,565	3,521	Supplementary Estimates opening balance reflects the audited results as at 30 June 2007. The difference in the opening balance between Main and Supplementary Estimates is attributable to the effect of adopting International Financial Reporting Standards.
Capital Injections	-	-	
Capital Withdrawals	-	-	
Surplus to be Retained (Deficit Incurred)	-	-	
Other Movements	-	-	
Closing Balance	3,565	3,521	



# *Information Supporting the Supplementary Estimates*

## *Vote Audit*

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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

## Part 1 - Summary of the Vote

### Part 1.3 - Trends in the Vote

#### Summary of Financial Activity

	2007/08				
	Estimates \$000	Supplementary Estimates			Total \$000
		Departmental Transactions \$000	Non- Departmental Transactions \$000	Total Transactions \$000	
<b>Appropriations</b>					
Output Expenses	63,580	4,049	-	4,049	67,629
Benefits and Other Unrequited Expenses	-	N/A	-	-	-
Borrowing Expenses	-	-	-	-	-
Other Expenses	-	699	-	699	699
Capital Expenditure	-	942	-	942	942
Intelligence and Security Department Expenses and Capital Expenditure	-	-	N/A	-	-
<b>Total Appropriations</b>	63,580	5,690	-	5,690	69,270
<b>Crown Revenue and Receipts</b>					
Tax Revenue	-	N/A	N/A	-	-
Non-Tax Revenue	-	N/A	N/A	-	-
Capital Receipts	-	N/A	N/A	-	-
<b>Total Crown Revenue and Receipts</b>	-	N/A	N/A	-	-

## Part 2 - Details and Expected Performance for Output Expenses

### Part 2.1 - Departmental Output Expenses

#### Audit and Assurance Services (M78)

##### *Scope of Appropriation*

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.

##### *Expenses and Revenue*

	2007/08		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	-	150	150
Revenue from the Crown	-	150	150
Revenue from Others	-	-	-

##### *Reasons for Change in Appropriation*

Funding for the audit of smaller entities such as cemetery trusts was transferred to this new output class during the year, from the Provision of Audit and Assurance Services output class.

#### Legislative Auditor MCOA (M78)

##### *Scope of Appropriation*

###### **Parliamentary Services**

Assisting Parliament in its role of ensuring accountability for public resources, including advice to Select Committees and other bodies, and undertaking the Controller Function.

###### **Performance Audits and Inquiries**

Undertaking and reporting on performance audits and inquiries relating to central and local government entities.

##### *Explanation for Use of Multi-Class Output Expense Appropriation*

These output expenses use the same resources and contribute to the same outcome.

*Expenses and Revenue*

	2007/08		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	9,448	(677)	8,771
Revenue from the Crown	9,448	(677)	8,771
Revenue from Others	-	-	-

*Reasons for Change in Appropriation*

Appropriations relating to the Permanent Legislative Authority for the Auditor-General and Deputy Auditor General's remuneration were transferred to Other Expenses during 2007/08.

**Provision of Audit and Assurance Services RDA (M78)***Scope of Appropriation*

The provision of audit services to public entities by Audit New Zealand and private sector audit providers, and audit-related assurance services undertaken by Audit New Zealand at the request of audited entities.

*Expenses and Revenue*

	2007/08		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	54,132	4,576	58,708
Revenue from the Crown	150	(150)	-
Revenue from Others	53,982	4,726	58,708

*Reasons for Change in Appropriation*

In 2007/08 additional appropriations were approved largely relating to further costs associated with International Financial Reporting Standards conversion audits, which were larger than earlier anticipated, particularly for Local Government and Council controlled entities. Forecasts were also updated for differences in the stage of completion of audits at year end.

Funding for audits of small entities such as cemetery trusts was transferred to a separate output class during the year.

## Part 5 - Details and Expected Results for Other Expenses

### Part 5.1 - Departmental Other Expenses

#### Remuneration of Auditor-General and Deputy Auditor-General PLA (M78)

##### *Scope of Appropriation*

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

##### *Expenses*

	2007/08		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	-	699	699

##### *Reasons for Change in Appropriation*

Appropriation relating to the Auditor General's and Deputy Auditor-General's remuneration was transferred from the Legislative Auditor MCOA.

## Part 6 - Details and Expected Results for Capital Expenditure

### Part 6.1 - Departmental Capital Expenditure

#### Controller and Auditor-General - Capital Expenditure PLA (M78)

##### *Scope of Appropriation*

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

##### *Capital Expenditure*

	2007/08		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Forests/Agricultural	-	-	-
Land	-	-	-
Property, Plant and Equipment	-	322	322
Intangibles	-	239	239
Other	-	381	381
Total Appropriation	-	942	942

##### *Reasons for Change in Appropriation*

This appropriation was forecast at \$1.275 million in the Office's Annual Plan for 2007/08. The decrease of \$0.333 million is due to timing of software replacement.