

Performance Information for Appropriations

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

Part 1 - Summary of the Vote

Part 1.1 - Overview of the Vote

The Speaker of the House is responsible for appropriations in the Vote for the 2012/13 financial year covering the following:

- a total of \$9.272 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 \$69.018 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 below.

Part 1.2 - High-Level Objectives of the Vote

Public entities are accountable to Parliament for their use of the public resources and powers that Parliament has conferred on them. Parliament has also legislated to require independent assurance that public entities are operating, and accounting for their performance, in accordance with Parliament's intentions.

The Public Audit Act 2001 provides for the Controller and Auditor-General (the Auditor-General) to give independent assurance to Parliament and the public on matters of effectiveness and efficiency, waste, probity, and financial prudence.

The audit work carried out by the Auditor-General and the resulting assurance helps public entities to make improvements in their use of the resources and powers entrusted to them and in their accounting to Parliament and the public for their use of these.

The Auditor-General is an Officer of Parliament and is independent of executive Government and Parliament in discharging the functions of the statutory office, but is answerable to Parliament for her stewardship of the public resources entrusted to her. 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 she should discharge her 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.

Objectives of the Vote

Outcome	Objective and Output Classes
<p>Trusted public sector</p> <p>New Zealand's Transparency International Corruption Perceptions Index score is maintained or improved.</p> <ul style="list-style-type: none"> In 2011, New Zealand's score was 9.5 on a 10-point scale, meaning New Zealand rated first in the world. New Zealand has achieved a high place on the index since it started in 1995. The State Services Commission's biannual Kiwis Count Survey (see Note 1) shows that the public's confidence that public servants do a good job is improved (or at least maintained). Rates of public trust increased between 2008 and 2010 with 33% in 2010 agreeing they had confidence in public servants compared to 29% in 2008. Rates of people disagreeing decreased from 22% in 2010 to 19% in 2008. 	<p>Independent advice and assurance through our output classes:</p> <ul style="list-style-type: none"> audit and assurance services supporting accountability to Parliament, and performance audits and inquiries.
<p>Appropriately responsible public sector behaviour</p> <p>The percentage of audited financial reports issued for public entities within statutory time frame is improved or maintained.</p> <ul style="list-style-type: none"> The percentage of audit reports issued within statutory timeframes has been increasing from 79% in 2008 to 87% in 2011. <p>The State Services Commission's Integrity and Conduct Survey (see Note 2) shows improved or maintained rates of State servants who reported that State service agencies promote their standards of integrity and conduct.</p> <ul style="list-style-type: none"> The percentage of public servants who reported their agency promotes its standard of integrity and conduct increased slightly between 2008 and 2010 from 50% to 51%. In 2008, 45% said that integrity training is provided by their agency, and this increased to 56% in 2010. <p>The State Services Commission's Integrity and Conduct Survey shows improved or maintained rates of State servants who reported that where they observed misconduct breaches in the past year they reported it.</p> <ul style="list-style-type: none"> The rates of observed misconduct decreased from 33% in 2007 to 29% in 2010, while the rates of those who said they had observed misconduct and had reported it increased from around 50% in 2007 to 63% in 2010. 	<p>Independent advice and assurance through our output classes:</p> <ul style="list-style-type: none"> audit and assurance services supporting accountability to Parliament, and performance audits and inquiries.
<p>High-performing public sector</p> <p>The State Services Commission's biannual Kiwis Count Survey shows improved or maintained rates of respondents reporting that their most recent public service experience was an example of good value for tax dollars spent.</p> <ul style="list-style-type: none"> The rates of people agreeing increased from 55% in 2008 to 64% in 2010. Rates of people disagreeing decreased from 24% in 2008 to 18% in 2010. <p>The State Services Commission's biannual Kiwis Count Survey shows improved or maintained rates of public satisfaction with respondents':</p> <ol style="list-style-type: none"> most recent public service experience, and experience of public services in the last year compared with non-government agencies. <ul style="list-style-type: none"> Methodology changes in the Kiwis Count Survey between 2008 and 2010 mean that the results are not directly comparable. However the results do confirm that public satisfaction with respondents most recent public experience improved, and that public services continue to be rated better than experiences with non-government services. 	<p>Independent advice and assurance through our output classes:</p> <ul style="list-style-type: none"> audit and assurance services supporting accountability to Parliament, and performance audits and inquiries.

Note 1 - Kiwis Count survey methodology changes mean that the next survey results will not be available until August 2012.

Note 2 - The Integrity and Conduct survey is conducted every three years, and next results are expected to be available in 2013.

Part 1.3 - Trends in the Vote

Summary of Financial Activity

	2007/08	2008/09	2009/10	2010/11	2011/12		2012/13			2013/14	2014/15	2015/16
	Actual \$000	Actual \$000	Actual \$000	Actual \$000	Budgeted \$000	Estimated Actual \$000	Departmental Transactions Budget \$000	Non- Departmental Transactions Budget \$000	Total Budget \$000	Estimated \$000	Estimated \$000	Estimated \$000
Appropriations												
Output Expenses	67,162	69,218	71,123	73,476	80,077	79,213	78,290	-	78,290	78,636	86,397	84,827
Benefits and Other Unrequited Expenses	-	-	-	-	-	-	N/A	-	-	-	-	-
Borrowing Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	699	716	662	803	848	848	848	-	848	848	848	848
Capital Expenditure	779	1,511	922	852	1,152	1,152	4,394	-	4,394	989	989	989
Intelligence and Security Department Expenses and Capital Expenditure	-	-	-	-	-	-	-	N/A	-	-	-	-
Total Appropriations	68,640	71,445	72,707	75,131	82,077	81,213	83,532	-	83,532	80,473	88,234	86,664
Crown Revenue and Capital Receipts												
Tax Revenue	-	-	-	-	-	-	N/A	-	-	-	-	-
Non-Tax Revenue	-	-	-	-	-	-	N/A	-	-	-	-	-
Capital Receipts	-	-	-	-	-	-	N/A	-	-	-	-	-
Total Crown Revenue and Capital Receipts	-	-	-	-	-	-	N/A	-	-	-	-	-

Analysis of Significant Trends

Output expenses for the 2012/13 financial year are lower than 2011/12, as 2012/13 does not include audits of Council's long term plans. These audits have a three-year cycle; hence the 2014/15 financial year also includes an allowance for this.

Higher capital expenditure during 2012/13 reflects the fitout of alternative Wellington premises for the Controller and Auditor-General.

Part 2 - Details and Expected Performance for Output Expenses

Part 2.1 - Departmental Output Expenses

Intended Impacts, Outcomes and Objectives

Appropriation - Audit and Assurance Services

The main purpose of an annual audit is to provide independent assurance about the fair disclosure of the financial - and in many instances non-financial - information within annual reports. An audit involves a range of procedures, tests, and management and governance enquiries to support the Auditor-General's opinion.

In carrying out annual audits, auditors consider the legislative audit mandate, and recommendations for improvements in matters of effectiveness, efficiency, waste, probity and financial prudence may also be raised in our management letters to the governors and managers of public entities. Through annual audits, information and knowledge is gathered about public entities to assist the Auditor-General in advising Parliament and other stakeholders and in determining the performance audits, inquiries and other studies work that is carried out.

2011-14 Main Impact Measures and Standards	2010/11 Actual (see Note 1)	2009/10 Actual
<p>Public entities prepare quality financial reports. The percentage of public entities' audited financial reports containing modified opinions is reduced (or at least maintained), measured against the previous two years.</p>	Total modified opinions: 111 or 2.8%	Total modified opinions: 112 or 2.8%
<p>Public entities accept management report recommendations and act on them. Public entities' acceptance of audit service providers' management report recommendations is improved (or at least maintained), measured against the previous two years. (Note - In previous years, this has been assessed against only Audit New Zealand's management report recommendations.)</p>	Accepted: 72% Rejected: 12% Noted, under consideration, or not responded to: 16%	Accepted: 79% Rejected: 10% Noted, under consideration, or not responded to: 11%
<p>Public entities respond effectively to our recommendations for improvement. Central government entities' management control environment, financial information, and service performance information systems and controls are improved (or at least maintained), measured against the previous two years.</p>	<p>Management Control Environment:</p> <ul style="list-style-type: none"> • Very good: 52% • Good: 41% • Needs improvement: 7% • Poor: 0% <p>Financial systems and controls:</p> <ul style="list-style-type: none"> • Very good: 43% • Good: 51% • Needs improvement: 6% • Poor: 0% <p>Service performance information and associated systems and controls:</p> <ul style="list-style-type: none"> • Very good: 1% • Good: 52% • Needs improvement: 47% • Poor: 0% 	<p>Management Control Environment:</p> <ul style="list-style-type: none"> • Very good: 50% • Good: 42% • Needs improvement: 7% • Poor: 1% <p>Financial systems and controls:</p> <ul style="list-style-type: none"> • Very good: 44% • Good: 50% • Needs improvement: 5% • Poor: 1% <p>Service performance information and associated systems and controls:</p> <ul style="list-style-type: none"> • Very good: 1% • Good: 31% • Needs improvement: 58% • Poor: 10%

Note 1 - For comparative purposes, we have provided actual achievements against measures and standards for 2010/11 and 2009/10 as information is not yet available, in most instances, for 2011/12.

Output Class - Supporting Accountability to Parliament

Through annual audit, performance audit, and inquiry work, the Auditor-General has a broad overview of public entities both individually and throughout sectors. The Auditor-General supports Parliament in holding the executive to account for its use of public resources through:

- 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, and
- providing independent assurance to Parliament that expenses and capital expenditure of departments and Offices of Parliament have been incurred for purposes that are lawful and within the scope, amount, and period of the appropriation or other authority. Through this output, the Auditor-General provides for the accountability of departments and Offices of Parliament for the use of funds appropriated to them within the authority granted by Parliament.

2011-14 Main Impact Measures and Standards	2010/11 Actual (see Note 1)	2009/10 Actual
<p>Parliamentary select committees are supported and get value from our advice. At least 85% of select committee members confirm that our advice assists them in Estimates of Appropriation and financial review examinations.</p>	86% of respondents rated us as four or better on a scale of one to five as assessed through our stakeholder survey.	100% of respondents rated us four or better on a scale of one to five as assessed through our stakeholder survey.
<p>Local government and other stakeholders are supported and get value from our advice. At least 85% of local government and other stakeholders we survey rate the advice they receive from us as four or better on a scale of one to five for relevance and usefulness.</p>	75% of respondents rated us as four or better on a scale of one to five as assessed through our stakeholder survey.	100% of respondents rated us as four or better on a scale of one to five as assessed through our stakeholder survey.

Note 1 - For comparative purposes, we have provided actual achievements against measures and standards for 2010/11 and 2009/10 as information is not yet available, in most instances, for 2011/12.

Output Class - Performance Audits and Inquiries

The Public Audit Act 2001 provides the Auditor-General discretion to undertake performance audits to examine matters including:

- the extent to which activities are carried out effectively and efficiently
- compliance with statutory obligations
- any acts or omissions to determine whether waste has resulted or may result, and
- any act or omission showing or appearing to show a lack of probity or financial prudence by a public entity or its members, office holders, or employees.

The Act also gives the Auditor-General the ability to inquire into a public entity's use of its resources. In addition the Auditor-General must respond to requests for approvals in relation to pecuniary interest questions regulated by the Local Authorities (Members' Interests) Act 1968.

Performance audits, inquiries, and good practice guides allow the Auditor-General to consider and provide advice about the above matters in greater depth than is appropriate within the statutory scope of an annual audit.

2011-14 Main Impact Measures and Standards	2010/11 Actual (see Note 1)	2009/10 Actual
<p>Quality inquiries and performance audits encourage public entities to respond effectively to our recommendations for improvement.</p> <p>Entities accept or respond to the recommendations made in our performance audits. Each year we review how entities have responded to a selection of our reports and present the results to Parliament in our annual follow-up.</p>	<p>In April 2011, we reported to Parliament on how well five public entities had implemented our recommendations. The entities had generally accepted our recommendations, but progress in implementing them has been faster in some than others.</p>	<p>The actions taken by entities in response to the findings of 12 performance audits we completed were presented to the Officers of Parliament Committee. The review concluded that our recommendations had been accepted by the relevant entities and either had been implemented or were being implemented.</p>
<p>Quality inquiries and performance audits encourage public entities to respond effectively to our recommendations for improvement.</p> <p>Entities take action in response to concerns identified in inquiry reports, as assessed by follow-up on a sample of significant and major inquiries carried out in the previous year.</p>	<p>We followed up on three inquiries. In all cases, the entity accepted our comments and took action to address the concerns.</p>	<p>We followed up on four of the 13 inquiries within these categories from the previous year that contained recommendations or suggestions for action. There was a high acceptance of our views and comments, which were contributing to significant change.</p>

Note 1 - For comparative purposes, we have provided actual achievements against measures and standards for 2010/11 and 2009/10 as information is not yet available, in most instances, for 2011/12.

Audit and Assurance Services RDA (M78)

Scope of Appropriation

This appropriation is limited to audit and related assurance services as required or authorised by statute.

Expenses and Revenue

	2011/12		2012/13
	Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	70,635	69,921	68,868
Revenue from Crown	-	-	-
Revenue from Other	70,635	70,635	68,868

Reasons for Change in Appropriation

Revenue and expenses in the 2011/12 financial year are higher due to audits of local authorities long term plans which are audited on a three-year cycle.

Output Performance Measures and Standards

Performance Measures	2011/12		2012/13
	Budgeted Standard	Estimated Actual Standard	Budget Standard
Audit reports produced within appropriate timeframe. Less than 30% of the outstanding audit reports at 30 June are because of inaction on our part.	Less than 30% due to inaction on the Office's part.	Less than 30% due to inaction on the Office's part.	Less than 30% due to inaction on the Office's part.
Audit reports produced within appropriate timeframe. The percentage of public entities' audited financial reports issued within the statutory timeframe is improved or maintained, measured against the previous two years.	Percentage improved or maintained.	Percentage improved or maintained.	Percentage improved or maintained.
Management reports produced within appropriate timeframes. All management reports are issued within six weeks of issuing the audit report.	100%	100%	100%
Audit reports on local authorities' long term plans produced within appropriate timeframes. No outstanding LTP audit opinions at 30 June of the year in which LTPs are to be adopted by local authorities are because of inaction on our part. LTP audits are carried out on a three-yearly basis.	No outstanding LTP audit opinions at 30 June.	No outstanding LTP audit opinions at 30 June.	The next round of LTP audits will be carried out in 2014/15, except for Christchurch City Council which has been deferred from 2011/12 to 2012/13. No outstanding LTP audit opinions at 30 June.
Management reports on local authorities' long term plans produced within appropriate timeframes. All LTP management reports are issued within six weeks of issuing the LTP opinion. LTP audits are carried out on a three-yearly basis.	100%	2011/12 LTP audit not yet available.	100%

Performance Measures	2011/12		2012/13
	Budgeted Standard	Estimated Actual Standard	Budget Standard
Objective method for allocating audits and reasonable audit fees. An annual independent review of our processes confirms the probity and objectivity of the methods and systems we use to allocate and tender audits, and monitor the reasonableness of audit fees.	Confirmation by an annual independent review of our processes.	Confirmation by an annual independent review of our processes.	Confirmation by an annual independent review of our processes.
Skilled auditors with a good understanding of public entities doing quality audits. Client satisfaction survey results show that overall 75% of respondents are satisfied with the quality of audit work (including the expertise of staff and the quality of the entity's relationships with their audit service provider).	75% satisfaction rate overall.	75% satisfaction rate overall.	75% satisfaction rate overall.
Skilled auditors with a good understanding of public entities doing quality audits. Quality assurance reviews for all appointed auditors are completed during a three-year period.	95% of auditors reviewed in the year achieve a result of "satisfactory" or better.	95% of auditors reviewed in the year achieve a result of "satisfactory" or better.	95% of auditors reviewed in the year achieve a result of "satisfactory" or better.
Sufficient resources to do audits. The Officers of Parliament Committee accepts any significant proposals for an appropriation increase in audit fees and expenses.	The Officers of Parliament Committee accepts any significant proposals for an appropriation increase in audit fees and expenses.	The Officers of Parliament Committee accepts any significant proposals for an appropriation increase in audit fees and expenses.	The Officers of Parliament Committee accepts any significant proposals for an appropriation increase in audit fees and expenses.

Note 1 - For comparative purposes, we have provided actual achievements against measures and standards for 2010/11 as information is not yet available, in most instances, for 2011/12.

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 and reserve boards.

Expenses and Revenue

	2011/12		2012/13
	Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	150	150	150
Revenue from Crown	150	150	150
Revenue from Other	-	-	-

Output Performance Measures and Standards

Refer to the output performance measures and standards which apply to the main audit and assurance services output class.

Statutory Auditor Function MCOA (M78)

Scope of Appropriation

Performance Audits and Inquiries

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.

Supporting Accountability to Parliament

This output class is limited to reporting to Parliament and others as appropriate on matters arising from audits and inquiries, reporting to and advising select committees, and advising other agencies in New Zealand and abroad to support Parliament and governing bodies in holding their executives to account for the use of public resources.

Explanation for Use of Multi-Class Output Expense Appropriation

The basis for this multiclass output appropriation is the two output classes use the same resources and contribute to the same outcome.

Expenses and Revenue

	2011/12		2012/13
	Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	9,292	9,142	9,272
Performance Audits and Inquiries	6,287	6,137	6,587
Supporting Accountability to Parliament	3,005	3,005	2,685
Revenue from Crown	9,047	9,047	9,047
Performance Audits and Inquiries	6,287	6,287	6,587
Supporting Accountability to Parliament	2,760	2,760	2,460
Revenue from Other	245	245	225
Performance Audits and Inquiries	-	-	-
Supporting Accountability to Parliament	245	245	225

Reasons for Change in Appropriation

In 2011/12 costs and revenue of \$300,000 were transferred between the classes of this appropriation, to reflect the Controller and Auditor-General's activity pattern in that financial year. No transfers have yet been made in 2012/13.

Output Performance Measures and Standards

Performance Measures	2011/12		2012/13
	Budgeted Standard	Estimated Actual Standard	Budget Standard
Supporting Accountability to Parliament - Parliamentary Services			
Quality advice and timely advice is given to Parliamentary select committees. Reports and advice are given to select committees and Ministers at least two days before an examination, unless otherwise agreed.	100%	100%	100%
Quality advice and timely advice is given to Parliamentary select committees. Select committee members we survey rate the quality and usefulness of the advice they receive from us as four or better on a scale of one to five.	At least 85%	85%	At least 85%
Quality advice and timely advice is given to Parliamentary select committees. An internal review of a sample of financial review, Estimates of Appropriations, and Ministerial reports confirms that they meet relevant standards and procedures, including that reports are consistent in their framework and approach and are peer reviewed in draft (see Note 2).	Confirmation by internal review of a sample of financial review, Estimates, and Ministerial reports.	An internal quality assurance review was completed in the 2011 financial year. The next review will be in 2013.	Confirmation by internal review of a sample of financial review, Estimates and Ministerial reports.
Supporting Accountability to Parliament - Controller Function			
Controller function is carried out effectively. Office policies, procedures, and standards in relation to the Controller Function have been applied appropriately (see Note 2).	Confirmation by internal quality assurance review.	Internal quality assurance review in progress.	Confirmation by internal quality assurance review.
Controller function is carried out effectively. Monthly statements provided by the Treasury are reviewed for the period September to June (inclusive). Where there is a breach or suspected breach, actions are taken in accordance with the Auditor-General's powers and auditing standards, and the Memorandum of Understanding with the Treasury.	Procedures followed and agreed time frames achieved.	Procedures followed and agreed time frames achieved.	Procedures followed and agreed time frames achieved.
Performance Audits and Inquiries			
Good performance audit methodology. Our performance audit methodology reflects good practice for carrying out such audits.	Assessed every second year by the National Audit Office of Australia through a review of two of our performance audits.	The next review is scheduled for 2012/13.	Assessed every second year by the National Audit Office of Australia through a review of two of our performance audits.
Good performance audit methodology. Internal quality assurance reviews on selected performance audit reports confirm that reports are prepared in keeping with the performance audit methodology (see Note 2).	Internal QA confirmation that reports are in keeping with performance methodology.	The next Internal QA is scheduled for 2013/14.	Internal QA confirmation that reports are in keeping with performance methodology.
Appropriate work programme of inquiries and performance audits. Select committees and other stakeholders are satisfied with the proposed work programme.	As indicated by feedback on our draft work programme.	Feedback on draft work programme indicates that select committees and other stakeholders are satisfied.	As indicated by feedback on our draft work programme.
Quality inquiries and performance audits produced. 19 - 21 reports are completed on matters arising from performance audits and other studies, and inquiries.	Complete 19 - 21 reports	At least 19 - 21 reports complete.	Complete 19 - 21 reports.

Performance Measures	2011/12		2012/13
	Budgeted Standard	Estimated Actual Standard	Budget Standard
Quality inquiries and performance audits produced. Performance audit reports meet quality expectations in terms of the sufficiency of administrative and management context, report structure, presentation, and format (including use of graphics and statistics), and the reasonableness of the methodology used, and the resulting conclusions and recommendations.	Confirmation by independent internal quality assurance reviews on two selected performance audit reports.	Quality assurance reviews confirm performance audit reports are high quality.	Confirmation by independent internal quality assurance reviews on two selected performance audit reports.
Quality inquiries and performance audits produced. Stakeholders we survey rate the quality and usefulness of performance audit reports (relevant to their sector or interest) as four or better on a scale of one to five.	At least 85%	At least 85%	At least 85%
Quality inquiries and performance audits produced. Responses to requests for inquiries and our administering of the Local Authorities (Members' Interests) Act 1968 requests are undertaken in accordance with relevant policies, procedures, and standards (see Note 1).	Confirmation by internal quality assurance review.	No internal quality assurance review undertaken.	Confirmation by internal quality assurance review.
Inquiries are completed in a timely way. Our findings on inquiries are reported to the relevant parties on a timely basis.	Within three months for 80% of "routine" inquiries, within six months for 80% of "significant" inquiries, and within 12 months for 80% of "major" inquiries.	Within three months for 89% of "routine" inquiries, within six months for 50% of "significant" inquiries, and within 12 months for 100% of "major" inquiries.	Within three months of 80% of "routine" inquiries, within six months for 80% of "significant" inquiries, and within 12 months for 80% of "major" inquiries.
Inquiries are completed in a timely way. Enquiries under the Local Authorities (Members' Interests) Act 1968 are completed within 30 working days.	80%	87%	80%

Note 1 - For comparative purposes, we have provided actual achievements against measures and standards for 2010/11 as information is not yet available, in most instances, for 2011/12.

Note 2 - The nature, extent, and frequency of the quality assurance review is determined based on risk. The review is carried out during a three-year period.

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

	2011/12		2012/13
	Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	848	848	848

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

	2011/12		2012/13
	Budgeted \$000	Estimated Actual \$000	Budget \$000
Forests/Agricultural	-	-	-
Land	-	-	-
Property, Plant and Equipment	361	361	3,928
Intangibles	430	430	250
Other	361	361	216
Total Appropriation	1,152	1,152	4,394

Reasons for Change in Appropriation

Planned capital expenditure for 2012/13 includes the fit-out project for the Controller and Auditor-General's move to alternative Wellington premises.