

**Review of the ANAO's  
methodology to audit  
performance statements**

Australian National Audit Office

*Report by the Independent Auditor*

February 2019

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18 February 2019

Dear Mr President  
Dear Mr Speaker

I have undertaken a performance audit of the Australian National Audit Office, in accordance with the authority contained in section 45 of the *Auditor-General Act 1997*.

I present the report of this audit to the Parliament. The report is titled *Australian National Audit Office Performance Audit: Review of the Performance Statement Audit methodology*.

Following its presentation and receipt, the report will be placed on the Australian National Audit Office's Homepage — <http://www.anao.gov.au>.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Peter van Dongen', with a stylized flourish at the end.

Peter van Dongen  
*Acting Independent Auditor*  
*Appointed under Clause 6, Schedule 2 of*  
*The Auditor-General Act 1997*



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# Abbreviations

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AASG	Assurance Audit Services Group
the Act	<i>Auditor-General Act 1997</i>
ANAO	Australian National Audit Office
ASAE	Australian Standard on Assurance Engagements
ASAE 3000	<i>Standard on Assurance Engagements ASAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (May 2017)</i> issued by the Auditing and Assurance Standards Board.
ASAE 3500	<i>Standard on Assurance Engagements ASAE 3500 Performance Engagements (October 2017)</i> issued by the Auditing and Assurance Standards Board.
AUASB	Auditing and Assurance Standards Board
JCPAA	Joint Committee of Public Accounts and Audit
PASG	Performance Audit Services Group
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	<i>Public Governance, Performance and Accountability Rule 2014</i>
RMG	Resource Management Guide (by Department of Finance)
Performance Statement	Audit methodology - ANAO's Audit methodology for conducting audits of other Australian Government entities' performance statements

# Executive Summary

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## Background to the performance audit

1. To comply with the *PGPA Act*, Commonwealth entities and companies are required to prepare corporate plans at the beginning of the reporting cycle. At the end of the reporting cycle, entities are required to produce annual performance statements. The Auditor-General is empowered to conduct audits of annual performance statements under Part 4: Division 1A of the *Auditor-General Act 1997 (Auditor-General Act)* in accordance with the *PGPA Act*. Section 40 of the *PGPA Act* stipulates that the responsible Minister for a Commonwealth entity or the Finance Minister (the requesting Minister) may request the Auditor-General to examine and report on an entity's annual performance statements.
2. Since the introduction of the *PGPA Act* until the time of writing this report, the ANAO had completed 3 performance audits that covered elements of 10 individual entity performance statements (in some cases entire performance statements were subject to review while in others a sample of measures were reviewed). The results are published in three performance audit reports *Implementation of the Annual Performance Statements Requirements 2015-16, 2016-17 and 2017-18*. These performance audits were conducted in accordance with Section 17 and 18A of the *Auditor-General Act* relating to performance audits.
3. In its *Report 469: Commonwealth Performance Framework* (December 2017) The JCPAA (recommendation 6, paragraph 3.21) indicated its support for 'mandatory annual audits of performance statements by the Auditor-General of entities selected by the Auditor-General for review.'
4. The *Independent review into the operation of the Public Governance, Performance and Accountability Act 2013 and Rule* (PGPA review) recommended the Finance Minister and the JCPAA request the ANAO commences a program of pilot assurance audits of annual performance statements to trial an appropriate methodology for these audits. The PGPA review also recommended that the JCPAA monitor the implementation of the pilot audits on behalf of the Parliament.
5. The JCPAA's *Report 469* noted the ANAO's intention to *continue to build on our audit methodology in this area and intend to position the ANAO to be able to audit the annual performance statements of Commonwealth entities in a similar way to the audit of financial statements, if required to do so. Pending such a requirement, the ANAO will continue to consider entities' implementation of the PGPA Act through our annual work program* (paragraph 3.66).
6. This report is the result of my review of the ANAO's Performance Statement Audit methodology. It is intended to assist the Auditor-General to prepare for a future scenario in which the ANAO may be required to provide reasonable assurance

opinions over the performance statements of a large number of, if not all, Australian government entities.

## Audit objective

7. The review assessed the effectiveness of the ANAO's methodology for conducting audits of other Australian Government entity's performance statements (the "Performance Statement Audit methodology"), and compliance with relevant Australian legislation and auditing standards.

## Audit Approach

8. In conducting this performance audit, the following approach was undertaken:

- Review how ANAO's Performance Statement Audit methodology has been drafted
- Assess whether ANAO's Performance Statement Audit methodology considers the relevant high-level requirements of the *PGPA Act* and Rule and Resource Management Guide (RMG) guidance
- Compare the alignment of ANAO's Performance Statement Audit methodology with relevant sections of ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*<sup>1</sup> and ASAE 3500 *Performance Engagements*<sup>2</sup>.

## Conclusion

9. The Performance Statement Audit methodology aligns with the relevant high-level requirements of the *PGPA Act* and *Rule* and RMG guidance. Positive aspects of the ANAO's current performance statement audit methodology include:

- The Performance Statement Audit methodology is based on the financial audit methodology which is well established and has been subject to external review as part of the ANAO's ongoing quality assurance program.
- The ANAO has undertaken a number of performance audits (applying the current methodology for performance audits in accordance with ASAE 3500) of Commonwealth entity performance statements. The outcomes of these performance audits will help the ANAO estimate the resource commitment required to undertake audits of performance statements in future. The Performance Statement Audit methodology is also subject to ongoing

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<sup>1</sup> *Standard on Assurance Engagements ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* (June 2014) issued by the Auditing and Assurance Standards Board.

<sup>2</sup> *Standard on Assurance Engagements ASAE 3500 Performance Engagements* (October 2017) issued by the Auditing and Assurance Standards Board.

refinements and updates based on the experience of teams performing the performance audits of Performance Statements.

10. Overall, the Performance Statement Audit methodology aligns with ASAE 3000 and ASAE 3500 which are the relevant standards issued by the Auditing and Assurance Standards Board (AUASB) for the conduct of an audit of performance statements. Areas for improvement include:

- Updating references to which assurance framework the engagements will be conducted once a government decision is made
- The Performance Statement Audit methodology does not include example templates for assurance opinions
- Providing further guidance in the form of templates and detailed guides on how to apply the Performance Statement Audit methodology would assist teams performing the audits in the future.

### **Summary of key recommendations**

11. Once clarity is obtained regarding the ongoing requirement for Performance Statement audits, the Performance Statement Audit methodology should be updated to incorporate specific guidance such as the level of assurance being provided, audit report templates, testing approaches and qualitative materiality.

### **Overall ANAO response**

12. *Agreed.*

Once a Government decision is made regarding the ongoing requirement for Performance Statement audits, the ANAO will update the Performance Statement Audit methodology to incorporate specific guidance such as the level of assurance being provided, audit report templates, testing approaches and qualitative materiality.



## ● Background

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### **This Performance Audit**

#### ***The Independent Auditor***

13. Mr Peter van Dongen, the Independent Auditor for the ANAO, has undertaken this performance audit. At the time of his appointment, Mr van Dongen was the Managing Partner, Assurance, PwC Australia. At the time of this report he is the Chair of the Board of Partners of PwC Australia.

14. Pursuant to Schedule 2<sup>3</sup> of the Auditor-General Act 1997, the Independent Auditor is appointed by the Governor-General for a term of three years and not more than five years. Mr van Dongen was appointed as the Independent Auditor of the ANAO on 12 June 2014. As at 1 January 2019, Mr van Dongen's appointment as the Independent Auditor has ended and he is currently in an acting capacity until a new Independent Auditor is appointed.

#### ***Audit objective***

15. The audit assessed the effectiveness of the ANAO's Performance Statement Audit methodology, and compliance with relevant Australian legislation and auditing standards.

#### ***Audit scope***

16. The scope of this performance audit was developed after consultation with key stakeholders and focused on the following areas:

- Effectiveness of the ANAO's Performance Statement Audit methodology
- Compliance of the ANAO's Performance Statement Audit methodology with proposed legislative requirements and RMG-134 *Annual performance statements for Commonwealth entities* and RMG-131 *Developing good performance information*
- Compliance of the ANAO's Performance Statement Audit methodology with ASAE 3000 and ASAE 3500.

17. The following areas were out of scope for this review:

- Evaluating the frameworks for gathering, assessing, monitoring and reporting performance information

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<sup>3</sup> Schedule 2, Section 1 of the *Auditor-General Act 1997*.

- Determining the sufficiency of reliable evidence available to support the results reported by the ANAO in its annual performance statements.
- The sufficiency of evidence to support the ANAO's performance audits of performance statements completed to date.

### ***Audit methodology and approach***

18 The review was conducted in accordance with ASAE 3500.

In conducting this review, the following steps were undertaken:

- Reviewed how ANAO's Performance Statement Audit methodology has been drafted, including:
  - Reflecting key inputs to the audit work program, such as:
    - i. the Department of Finance, the Joint Committee of Public Accounts and Audit and the Independent Review of the *PGPA Act* published in September 2018
    - ii. feedback from the Public Management Reform Agenda Community of Practice and other ANAO clients
  - Establishing a framework for:
    - iii. the ongoing maintenance and development of the Performance Statement Audit methodology
    - iv. building the capability of auditors to apply the Performance Statement Audit methodology
    - v. creating and reviewing templates and document libraries in Team Mate (the ANAO's audit software and electronic work paper system) to support audit delivery.
- Assessed whether ANAO's Performance Statement Audit methodology considers the relevant high-level requirements of:
  - *PGPA Act* (sections 37-39)
  - *PGPA Rule* (section 16F)
  - RMG131, RMG 132, RMG 133, RMG 134 RMG 135, RMG 136 and RMG 137.
- Compared the alignment of ANAO's Performance Statement Audit methodology with:
  - the mandatory requirements of ASAE 3500

- relevant non-mandatory guidance of ASAE 3500 in order to interpret the requirements of the standard as they relate to performance statements
- relevant framework guidance under ASAE 3000 that may not be directly addressed by ASAE 3500.

# Performance Audit Observations

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## Context

### The enhanced Commonwealth performance framework

19. A key objective of the *PGPA Act* was the implementation of an enhanced Commonwealth government performance framework. The enhanced Commonwealth performance framework aims to improve the line of sight between the performance objectives of government entities and what was delivered.

20. Commonwealth entities and companies are required to prepare corporate plans at the beginning of the reporting cycle. At the end of the reporting cycle, entities are required to produce annual performance statements. Corporate plans and annual performance statements, together with the Portfolio Budget Statements and annual reports are the key publications of the enhanced Commonwealth performance framework.

21. The legislative instruments, guidance documents and Finance Secretary's Direction that govern the application of the key elements of the annual performance statement framework include:

- *PGPA Act*;
- *PGPA Rule*;
- Portfolio Budget Statements;
- Finance Secretary's Direction (sets out mandatory performance information reporting requirements for Portfolio Budget Statements);
- RMG 131 *Developing good performance information* (RMG 131);
- Corporate plans guidance (RMG 132 and RMG 133);
- RMG 134 *Annual performance statements for Commonwealth entities* (RMG 134); and
- Annual Reports guidance (RMG 135, RMG 136 and RMG 137).

### ANAO's ability to conduct performance statement audits

22. The Auditor-General is empowered to conduct audits of annual performance statements under Part 4: Division 1A of the *Auditor-General Act 1997* (*Auditor-General Act*) in accordance with the *PGPA Act*. Section 40 of the *PGPA Act* stipulates that the responsible Minister for a Commonwealth entity or the Finance Minister (the requesting Minister) may request the Auditor-General to examine and report on an entity's annual performance statements.

23. The ANAO noted in its submission to the PGPA review<sup>4</sup> some potential constraints imposed by the *PGPA Act* on the effectiveness of these audits:

- S40 *PGPA Act*: the Auditor-General can only perform an audit of performance statements when requested by the Minister for Finance or the responsible minister
- S21 *PGPA Act*: the Auditor-General is required not to act inconsistently with government policy; a qualified opinion of the performance of a government program in which the Auditor-General participates or receives a service (such as a cross-sector shared service function) could potentially give rise to an independence issue;

24. In its *Report 469: Commonwealth Performance Framework* (December 2017) The JCPAA recommended (recommendation 6, paragraph 3.21) that:

*the Australian Government amend the Public Governance, Performance and Accountability Act 2013 (PGPA Act), and the accompanying rules and guidance as required, as a matter of priority, to enable mandatory annual audits of performance statements by the Auditor-General of entities selected by the Auditor-General for review.*

25. The final report of the PGPA Review included a recommendation<sup>5</sup> that:

*the Finance Minister, in consultation with the Joint Committee of Public Accounts and Audit, should request that the Auditor-General pilot assurance audits of annual performance statements to trial an appropriate methodology for these audits. The Committee should monitor the implementation of the pilot on behalf of the Parliament.*

### **Performance statement audits in ANAO's work program**

26. Since the introduction of the *PGPA Act* and Rule and until the time of writing this report, the ANAO had completed 3 performance audits that covered elements of 10 individual entity performance statements. The results are published in three performance audit reports *Implementation of the Annual Performance Statements Requirements 2015-16, 2016-17 and 2017-18*. While the performance audits do not include an assurance opinion on individual entity performance statements they do include an assurance conclusion as required by ASAE 3500. The conclusion refers to the performance of each individual entity against the criteria, specifically the

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<sup>4</sup> Submission 10 November 2017

<sup>5</sup> Recommendation 8, page 17  
[https://www.finance.gov.au/sites/all/themes/pgpa\\_independent\\_review/report/PGPA\\_Independent\\_Review\\_-\\_Final\\_Report.pdf](https://www.finance.gov.au/sites/all/themes/pgpa_independent_review/report/PGPA_Independent_Review_-_Final_Report.pdf)

requirements of section 39 of the *PGPA Act* and section 16F of the PGPA Rule. The reports also include findings and recommendations with regard to the compliance of performance statements against the criteria. The objective of these performance audits was also to report to Parliament on the maturity of performance statements and build capability<sup>6</sup>.

27. Prior to the introduction of the *PGPA Act*, the ANAO had also completed three pilot projects. The first was published in September 2011 (*Auditor-General Report No. 5 of 2011–2012*), the second in April 2013 (*Auditor-General Report No. 28 of 2012–2013*) and the most recent being, a *Pilot Project to Audit Key Performance Indicators* (February 2014), under the previous Commonwealth Government performance reporting framework.

28. The JCPAA's *Report 469* also noted that the ANAO will continue to conduct performance audits of performance statements (paragraph 3.66):

*The Auditor-General confirmed that, in the interim, 'we will continue to build on our audit methodology in this area and intend to position the ANAO to be able to audit the annual performance statements of Commonwealth entities in a similar way to the audit of financial statements, if required to do so. Pending such a requirement, the ANAO will continue to consider entities' implementation of the PGPA Act through our annual work program'.*

29. The ANAO will need to consider the phasing and resource requirements should a request for more comprehensive audit coverage of Commonwealth entity performance statements be made.

### **ANAO Performance Statement Audit methodology and implementation guidance**

30. The ANAO have developed a suite of templates, documents and audit procedures to support the implementation of its Performance Statement Audit methodology. The templates and documents have previously been used to conduct the ANAO's 3 performance audits of performance statements, focusing on criteria largely consistent with the RMG guidance criterion provided by Finance, including:

- Appropriateness of purpose and activities
- Relevance and reliability of performance criteria
- Completeness of performance criteria
- Compliance with performance reporting obligations

31. The Auditor-General may determine the auditing standards to be applied under s24 of the *Auditor-General Act 1997*. Currently, the ANAO's Performance Statement Audit methodology does not define the framework under which the assurance engagements should be conducted.

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<sup>6</sup> Para 32 of ANAO Report 58, 2016-17

# Detailed findings

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## Finding 1 – The desired type of assurance engagement has not yet been specified

### Context

32. Neither the *Auditor-General Act*, the *PGPA Act or Rule*, Resource Management Guidance, nor the ANAO’s Performance Statement Audit methodology define what type of assurance engagement should be performed over a performance statement. As a result, there is no explicit guidance as to whether an audit opinion is required, or if so, whether it should be a reasonable or a limited assurance engagement. The *Auditor-General Act* provides complete discretion for the Auditor-General to determine the way in which an audit is conducted. The Auditor-General is not subject to direction from anyone in relation to the way in which a particular audit is to be conducted. The *Auditor-General Act* requires the Auditor-General to set standards under which audits are conducted. These standards refer, among other standards, to ASAE 3500 and ASAE 3000 both of which require the auditor to form a conclusion and include it in the audit report. Current practice is for the Auditor-General to undertake performance audits in accordance with ASAE 3500.

33. ASAE 3000 (paragraph 12(a) (i)) distinguishes between types of assurance engagements: a greater level of assurance (“reasonable assurance engagement”) and a lesser level of assurance (“limited assurance engagement”).

34. The type of assurance engagement directly affects the amount of work that must be completed before an auditor can provide the opinion and there may be circumstances where the methodology is required to support either a limited assurance or reasonable assurance engagement.

35. RMG 134 guidance on the role of audit committees (paragraph 55) suggests that reported performance information should be comparable to reported financial information. Extending this standard to an audit context, **reasonable assurance** may be appropriate, as this is the standard required for audited financial statements:

*“Appropriateness” has its ordinary meaning of ‘suitable or fit for purpose’. This would involve an audit committee reviewing the systems and framework that underpin the performance reporting of an entity to give a level of assurance to the accountable authority that is comparable to the level of assurance that the audit committee gives in relation to financial reporting, risk and internal controls.*

To date, the ANAO has provided reasonable assurance conclusions in its performance audits of performance statements.

36. In the absence of an explicit definition of what type of assurance engagement is required, and given the broad authority granted in s18A of the *Auditor-General Act*, the definition of the desired level of assurance is at the discretion of the Auditor-General.

### **Observations**

37. The guidance on forming a conclusion in an audit in section H.2.2 of the ANAO's Performance Statement Audit methodology, is to "evaluate the sufficiency of the evidence obtained to form an opinion that... (i) performance measures are suitable and appropriate... and... (ii) the performance statements present fairly, in all material respects the requirements of the *PGPA Act* and Rule".

38. The key sections relating to planning audit procedures (C.1.2 *Obtain an understanding of the entity, its purpose, activities and performance measures in the context of performance statements*) and fieldwork audit procedures (J.2 *Audit procedures for performance measure assessment*) are designed to support a reasonable assurance engagement, however, the methodology would need to be adapted should the engagement require a limited level of assurance. . The ANAO is currently producing separate guidance on how to apply the ANAO policies for limited assurance engagements.

### **Recommendation**

**Once a decision is made by Government regarding the extent and frequency of performance statement audits the ANAO should update the Performance Statement Audit methodology to reflect the flexibility available in levels of assurance and the appropriate Audit standard.**

### **ANAO response**

*Agreed.*

The ANAO's methodology for conducting audits of performance statements is designed to obtain reasonable assurance. The ANAO continues to refine this methodology and is also formalising guidance with respect to limited assurance performance audits which could be applied to audits of performance statements if the Auditor-General elected to perform a limited assurance engagement.

If a Government decision is made to require performance statements to be audited, the ANAO Auditing Standards will be updated accordingly.

**Finding 2 – The Performance Statement Audit methodology does not include example templates for assurance opinions**

**Context**

39. Although further clarity is required on the desired auditing framework for performance statements, the ANAO's Performance Statement Audit methodology has been developed with an aim to support an audit under the ASAE 3000 reporting framework.

**Observations**

40. In the absence of an audit opinion for each of the individual entity performance statements, ANAO's three performance audit reports, *Implementation of the Annual Performance Statements Requirements 2015-16, 2016-17 and 2017-18* were observed to be consistent with the requirements under ASAE 3000, which supports reasonable assurance. I also note that the performance audit reports include an assurance conclusion which is compliant with the requirements of ASAE 3500.

41. The ANAO have previously drafted example performance statement audit reports to support reasonable assurance under ASAE 3000 for internal purposes. The ANAO have advised that templates will be finalised and applied when there is further clarity on the requirements for performance statement audits.

**Recommendations**

- **In conjunction with recommendation 1, the ANAO should finalise the performance statement audit report template that aligns with the type of assurance engagement required.**

**ANAO response**

*Agreed.*

The ANAO will include performance statement audit report templates as part of the methodology.

**Finding 3 – The Performance Statement Audit methodology should provide more detailed guidance on materiality and testing approaches.**

**Context**

42. The Performance Statement Audit methodology appropriately leverages the ANAO financial statement methodology as a foundation. Given the number of financial statement audits completed each year, it is likely that for any entity where the performance statement is being audited, the ANAO has access to information about its financial and IT controls relevant to the preparation and presentation of the financial statements. However, there are aspects to the Performance Statement Audit methodology that need to be considered independently.

**Observations**

43. Given the risk of material misstatement in performance statements is likely to be different, the ANAO’s Performance Statement Audit methodology appears to direct the auditor to consider what has been done for financial statements as a base and customise work accordingly. However, there is no evidence of any official guidance on when and how the audit team should customise their audit approach.

44. There is reference to planning materiality within the Performance Statement Audit methodology, however, there are opportunities to enhance guidance on materiality for qualitative measures such as practical examples and scenarios. Professional judgement is currently applied on setting qualitative materiality, while this is appropriate, more detailed guidance would assist in future.

45. The guidance on the types of audit testing approaches (i.e. substantive versus controls based) could also be enhanced to provide greater clarity as the performance statement processes of audited entities mature. The ANAO has advised that there is limited controls reliance as systems to support performance statements are considered immature and the majority of testing to date has not relied on system controls.

46. The Performance Statement Audit methodology does not contain detailed guidance on the use of a practitioner’s external expert. The guidance in the financial statement methodology on the use of experts is current and relevant. The ANAO have advised that they are yet to engage the services of an expert for these engagements, however, the ANAO should consider including guidance for engaging external experts specifically in the Performance Statement Audit methodology.

**Recommendations**

**Refer to recommendation 1 and incorporate the above suggested updates in the revised Performance Statement Audit methodology.**

## **ANAO response**

*Agreed.*

The ANAO will incorporate the suggested updates in the revised Performance Statement Audit methodology.

# Appendices

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## Appendix 1: Key ANAO documents and external references

The following key documentation has been reviewed as part of this performance audit:

### Key ANAO related documents<sup>7</sup>

- Audit work plan template.
- PASG workflow – May 2018
- PASG EQCR Policy
- AASG QRE Policy
- WP – Evaluation of Appropriateness of Purpose and Activities Statements
- WP – Evaluation of Completeness of Performance Criteria
- WP – Evaluation of Compliance of Performance Reporting
- WP – Evaluation of Fair Presentation of Results
- WP – Evaluation of Performance Information Hierarchy
- WP – Evaluation of Relevance and Reliability of Performance Criteria

### External References

Enhanced Commonwealth performance framework guidance documents:

- Resource Management Guide 131 Developing good performance information, Department of Finance, April 2015
- Resource Management Guide 134 Annual performance statements for Commonwealth entities, Department of Finance, July 2017;
- Resource Management Guide 209 Guidance for Commonwealth entities on the requirements to keep non-financial records, July 2015.

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<sup>7</sup> All key ANAO related documents were sourced during the fieldwork phase of this performance audit. (May to August 2018).

## Appendix 1: Key ANAO documents and external references

### Standards

- Australian Standard on Assurance Engagements ASAE 3500 Performance Engagements, October 2017
- Australian Standard on Assurance Engagements ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information, June 2014;
- Auditing Standard Australia ASA 315 Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment, Auditing and Assurance Standards Board, December 2015.

### Legislation

- Auditor-General Act 1997
- Public Governance, Performance and Accountability Act 2013
- Public Governance, Performance and Accountability Rule 2014;
- Finance Secretary Direction under Subsection 36(3) of the Public Governance, Performance and Accountability Act 2013, 3 March 2017.

### Relevant ANAO performance statement audit reports

- ANAO Report No. 33 2017-18 Implementation of the Annual Performance Statements Requirements 2016-17
- ANAO Report No. 36 2017-18 Corporate Planning in the Australian Public Sector 2017-18
- ANAO Report No. 58 2016-17 Implementation of the Annual Performance Statements Requirements 2015-16;
- ANAO Report No. 21 2013-14 Pilot Project to Audit Key Performance Indicators.

### Other background

- Report 469: Commonwealth Performance Framework, Inquiry based on Auditor-General's Reports 31 (2015-16) and 6 and 58 (2016-17), Joint Committee of Public Accounts and Audit, December 2017
- PwC Audit Guide ISAE 3000 non-audit assurance engagements
- The enhanced Commonwealth performance framework 2015-16 annual performance statements lessons learned, Department of Finance, May 2017
- Regulator Performance Framework, Commonwealth of Australia, 2014;
- Submission to the Independent Review of the *PGPA Act* 2013, ANAO, November 2017.