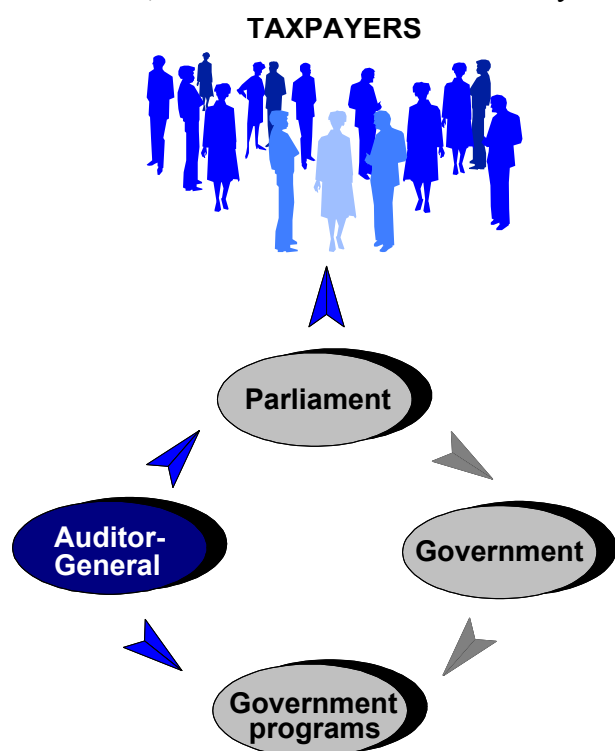


REPORTS OF THE AUDITOR-GENERAL

A fundamental element of the Auditor-General's audit responsibilities involves the preparation and presentation of comprehensive Reports to the Parliament. These Reports provide a key means for ensuring that the Government is fully accountable for its financial operations and performance to the Parliament, and to the Victorian community.



Recently, the Victorian Auditor-General's Office has received an increasing number of inquiries from agencies concerning information about its Reports to the Parliament, which are issued throughout the year.

In response to these inquiries, the Office has produced this newsletter to inform agencies about the types of Reports produced by the Office, what information is contained in those Reports, and how interested readers can purchase or access the Reports.

TYPES OF REPORTS ISSUED

Each year, the Office presents 4 types of Reports to the Parliament:

- *Report of the Auditor-General on the Victorian Government's Finances*, tabled during the Spring Session;
- *A Report on Ministerial Portfolios* (which addresses, on a portfolio basis, matters mainly arising from financial audits), tabled during the Autumn Session;
- *Special Reports* (tabled throughout the year) on the results of individual performance audits; and
- The *Annual Report* of the Office (tabled during the Spring Session) covering its operations and performance.

CONTENTS OF REPORTS

The Office places a major priority on its Reports to the Parliament. While fundamental matters such as the analysis of financial operations and compliance with legislative requirements are addressed in Reports, the scope of subjects contained in the Reports has, for some years, encompassed wider performance audit issues dealing with assessments of economy, efficiency and effectiveness in resource management within the Victorian public sector. In this regard, Reports over recent years have featured financial, social and environmental issues of high significance to the community.

Reports tabled in Parliament are outlined below.

Report of the Auditor-General on the Victorian Government's Finances

This Report is tabled annually in the Parliament in the Spring Session and outlines the results of the audit of the Government's Annual Financial

Statement for the financial year. In particular, the Report:

- outlines the Auditor-General's opinion issued on the Government's Statement;
- provides a detailed analysis of the financial result achieved by the Government for the year and the State's financial position; and
- provides an assessment of the significant financial arrangements and transactions (including asset sales and infrastructure development) undertaken by the Government.

Report on Ministerial Portfolios

The Auditor-General's *Report on Ministerial Portfolios* to the Parliament is a major financial audit output of the Office. The Report is tabled annually in the Parliament in the Autumn Session and features the results of audit reviews of ministerial portfolios undertaken during the preceding 12 month period.

The broad objectives of those special reviews are to further the public interest and add value to the operations of the public sector by enhancing:

- accountability of the Executive to the Parliament and Victorian taxpayers through the provision of independent commentary and/or assessments of key issues and developments impacting on the financial operations of the State and its Authorities; and
- financial management through the provision of constructive recommendations which are aimed at improving the efficiency, effectiveness and economy of State and Authority operations and management processes.

Performance audit reports (Special Reports)

Performance audits undertaken by the Office are usually presented to the Parliament in Special Reports of the Auditor-General. During 1998-99, 3 Special Reports were presented to the Parliament, namely:

- *Special Report No. 58 - State Revenue Office: A customer service focus towards improving taxation collection;*
- *Special Report No. 59 - Automating fare collection - A major initiative in public transport;* and

- *Special Report No. 60 - Victoria's prison system: Community protection and prisoner welfare.*

"IN BRIEF" BROCHURES

Reports presented to the Parliament are accompanied by "In brief" information brochures. These brochures contain background notes on the particular audit topic, overall audit conclusions and key findings, and are designed to assist Members of Parliament and other interested readers in their quick analysis of the issues contained in the Report.

AVAILABILITY OF REPORTS

Copies of all Reports of the Auditor-General are available for purchase from:

Victorian Auditor-General's Office
Level 14, 222 Exhibition Street, Melbourne 3000
Phone: (03) 9651 6012
Fax: (03) 9651 6050
Email: vicaud1@vicnet.net.au

Information Victoria Bookshop
356 Collins Street, Melbourne 3000
Phone: 1300 366 356 (toll free)
Fax: (03) 9603 9920

Information on all Auditor-General's Reports is also available on the Office's Internet homepage at: www.audit.vic.gov.au. The site contains the full text of the Report, an Executive Summary, and "In brief" information, as well as a complete listing of all Reports and a price list. The homepage also features a "search this site" facility which enables users to quickly search for issues of interest which may have been commented on by the Auditor-General.

FURTHER INFORMATION

If you would like further information about the Auditor-General's Reports mentioned in this newsletter, or any Reports issued by the Office, please contact:

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