



Auditing

in the Public Interest



AUDITOR GENERAL
VICTORIA

SUMMER 2002

INTERESTING TIMES AHEAD



Wayne Cameron, Auditor-General.

The meaning of financial reports and their integrity has come under increasing pressure during the last year. The public sector has not been immune from some of this criticism itself. In spite of all of the tremendous pluses that flow from the adoption, by the public sector, of accrual accounting, understanding the numbers has become more demanding of a reader. At whole-of-government level, the range of financial performance indicators has markedly increased – some drawn from accrual-based financial statements, some from General Finance Statistics and some from only part of the Government's activities, as represented by the General Government sector.

In other parts of the public sector, interpreting statements of financial performance that include “found” assets as income, and treatment of certain income destined for a subsequent reporting period but required under the accounting standards to be recognised in the current year, has likewise made interpreting financial reports more difficult.

Just as we don't tend to drive a car by looking at the speedometer alone, but ought to have regard for other indicators such as fuel level and oil pressure; the same is true in understanding the financial performance and financial condition of an entity. A range of indicators is needed to judge performance - financial performance in accrual terms (net operating result), the cash position (net cash balance) and the net change in net equity over the year (change in net worth).

A considerable program of work is underway to seek to ensure that Australia remains at the forefront of good financial reporting practice. Work continues on changes to standards to make them have greater meaning and to ensure that they meet the needs and expectations of users. The Australian Accounting Standards Board has recently invested considerable energy in reviewing the standards that apply to local government, central government and whole-of-government reports. It is expected that early in the new year exposure drafts for the revision of these 3 standards will be released seeking comment from the broad constituency about whether the experiences since the adoption of accrual accounting are adequately dealt with in those standards. If they are not, I would invite readers of this newsletter to respond to the invitation to comment so that the most appropriate outcome for our constituencies are met.

It is often said that we live in interesting times and the above would indicate that in an accounting sense at least, times are very interesting indeed. At a State level, the re-election of the Labor Government will bring fresh challenges. The Premier has already signalled some areas for attention and they will undoubtedly have an impact on us all in various ways. I look forward to what the New Year brings and in the meantime I wish all the readers of this newsletter a most enjoyable festive season and, for those that will do so, a well earned break.

Wayne Cameron
Auditor-General

PARLIAMENTARY REPORTS TABLED IN SPRING 2002

Annual Plan 2002-03

Section 7A of the *Audit Act* 1994 requires the Auditor-General to prepare a draft Annual Plan setting out the proposed work program for the ensuing year and to submit the draft Plan to the Public Accounts and Estimates Committee for its consideration.



Following consultation with the Committee, the Auditor-General must complete the Plan and transmit it to each House of Parliament after passage of the annual Appropriation Act, but before the end of the financial year to which the Plan relates.

The tabling of our 2002-03 Annual Plan was delayed until the Spring 2002 session of Parliament because of a technical anomaly identified with the wording of section 7A. The Plan was tabled in the Legislative Assembly on 11 September 2002.

The tabled Plan describes our strategic audit planning cycle and the areas of public sector activity earmarked to receive increasing audit emphasis during the year. It contains specific details of our planned audit products for 2002-03 under our 2 output categories: *Parliamentary reports and services*, and *Audit reports on financial statements*.

The Plan identifies our intentions for 2002-03 to:

- carry out work on 16 performance audits with up to 12 completed and presented to Parliament;
- undertake our examination of the State's finances as at 30 June 2002 and communicate the results to Parliament during the Spring 2002 parliamentary session;
- present to Parliament 2 reports covering the results of financial statement audits and a range of special studies on topics across key sectors of government; and
- deliver on our financial statement audit responsibilities through the issue of over 560 audit opinions on financial statements of agencies, the expression of an audit opinion on the State's annual financial report and the presentation of a short-form report on our review of the Estimated Financial Statements forming part of the State's annual Budget.

The Plan also documents the strategic factors that are increasingly influencing the direction of our annual work program, including those areas that will provide assurance to Parliament about agencies' risk management and governance frameworks as well as the extent of compliance with legislation and established policies.

The contents of the 2002-03 Annual Plan can be accessed on the Office's internet website at www.audit.vic.gov.au

Annual Report, 2001-02

On 9 October 2002, the Office tabled its 2001-02 Annual Report in Parliament.



The Annual Report detailed a number of special events and highlights for the Office for the 2001-02 period, including:

- special commemorative activities to celebrate our 150th anniversary;
- positive results of the triennial independent performance audit of the Office;
- a continuing high level of output – in terms of audit activities and reports presented to Parliament;
- assistance provided to public sector agencies with their financial reporting requirements, through model financial statements;
- steps taken throughout the year to ensure the maintenance of audit quality standards;
- further developing the people management skills of our staff; and
- implementing a number of initiatives to strengthen our internal business processes.

As with all our reports tabled in Parliament, the Annual Report may be viewed at our website, www.audit.vic.gov.au

Printed copies of the Annual Report are also available, by request, to kim.nolan@audit.vic.gov.au

Report of the Auditor-General on the Finances of the State of Victoria, 2001-02

This report was tabled in Parliament on 31 October 2002 and outlined the results of our analysis of the State's financial performance and financial position for the 2001-02 financial year.

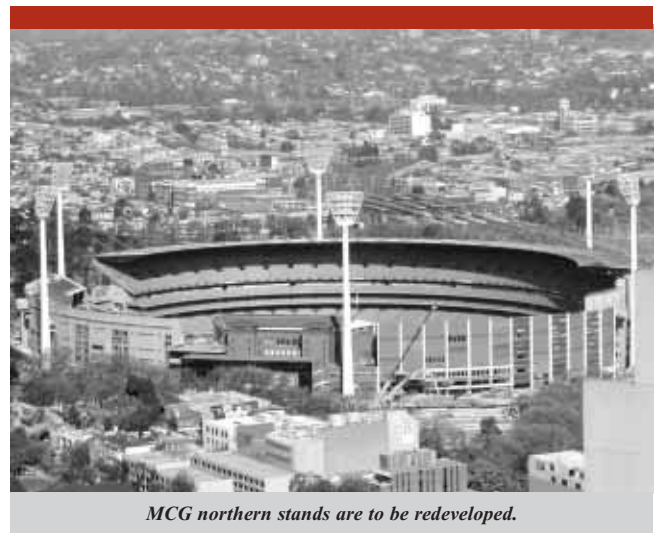


The key finding of the report was that the State's overall financial condition remained strong. However, the report also made reference to a number of vulnerabilities and emerging pressures which require careful management by the Government, including:

- the impact of any downturn in the economic cycle and of expenditure pressures, including wage growth, on future operating surpluses of the State and the Government's capacity to maintain existing program levels; and
- the risk posed to future State revenue by the unpredictability of the property market and the volatility of domestic and international equity markets.

The report also commented on various matters occurring during 2001-02 with major impact on the State's finances, including:

- the net additional cost to the State of major public sector industrial settlements and additional permanent staffing decisions;
- the settlement of a number of contractual disputes and claims including those associated with the franchising of public transport services and the OneLink automated ticketing system;
- the increase in the State's unfunded superannuation liability; and
- major development projects and other activities of the State, including staging of the Formula One and Motor Cycle Grand Prix events, the financing of the Melbourne 2006 Commonwealth Games, government support for the redevelopment of the Melbourne Cricket Ground, the regional fast rail project and the redevelopment of Spencer Street Station.



Mental health services for people in crisis

Mental disorders are a leading cause of disability in the community, accounting for 26 per cent of the non-fatal health burden in Victoria. In 2001, about 55 000 Victorians received services from the public mental health system and demand is expected to increase over the next 5 years. Public mental health services received a budget allocation of \$588.5 million in 2002-03.



The report, tabled in Parliament on 17 October 2002, found that:

- people in psychiatric crisis faced difficulty accessing acute psychiatric beds due to increasing demand pressures and static bed numbers in some regions;
- aspects of service provision have been impacted by demand pressure, work force shortages, significant gaps in completion of key service delivery processes (including comprehensive assessments), and limited involvement of consumers and carers; and
- there were significant gaps in the completion of individual service plans and case closure plans.

Over time, the Department of Human Services has made considerable progress in redistributing funds to Area Mental Health Services (AMHSs) on a more equitable basis, but discrepancies remain. We endorse the Department's strategy to examine and revise its resource allocation model.

The audit also found that the currently available set of mental health measures and key performance indicators (KPIs) do not provide sufficient information to management and the Government to measure the effectiveness of the services being delivered. Most of the current measures and KPIs are not tied to departmental objectives and relate to service delivery rather than consumer outcomes. The current set of measures and indicators is limited in its coverage of mental health services.

The audit made 21 recommendations, relating to the timeliness and appropriateness of services response by AMHSs, services for carers, patient rights and KPIs.



Management of food safety in Victoria

This performance audit report, which was tabled in Parliament on 30 October 2002, assessed whether the framework for the management of food safety in Victoria efficiently and effectively minimises the risks of food-related illness.



The food safety regulatory framework is embodied in the *Food Act* 1984. It establishes a co-regulatory system with less prescriptive food standards, and a greater emphasis on self-regulation and preventative strategies. The Department of Human Services (the Food Safety Unit) and municipal councils have primary responsibility for regulating food safety.

The audit found that while the framework is appropriate in principle, it may not achieve its purpose as a result of the inadequacy of the compliance activities of councils. Only a few councils were fulfilling all of their legislative responsibilities. For the majority, there was poor compliance with key elements, including incomplete annual inspections of all registered food businesses, non-compliant businesses not being followed-up in all cases and the quantum of food sampling undertaken being below the minimum legislative requirement. Similarly, shortcomings with the Food Safety Unit's food recall practices may also impact on the system's effectiveness.

To support the co-regulatory system, more work is needed by the Food Safety Unit and by councils to ensure businesses are fully aware of both their legislative responsibilities and safe food handling practices. Similarly, community education and awareness of food safety needs to be heightened, particularly as recent research indicates limited community understanding of food safety.

Both the Department of Human Services and municipal councils responded positively to the report indicating that some of our recommendations were currently being actioned.



Community dental services

Oral diseases are estimated to be among the most prevalent diseases in the community. Around one-third of the Victorian population is eligible for public dental health services, including all primary school children, concession card holders and their dependents. The Department of Human Services has policy and program responsibility for public dental health in Victoria. It funds Dental Health Services Victoria (DHSV), an independent statutory body, to provide community and school dental services across the State.



This performance audit report was tabled in Parliament on 31 October 2002, and examined access to, and delivery of, community dental services, oral health work force issues and aspects of program management, including resource allocation, strategic planning and accountability.

We observed a service system under stress facing increasing demand pressure. In the Community Dental Program, emergency services are being provided at the cost of preventive treatments and, in the School Dental Service, low risk children are waiting longer to receive preventive treatment.

Shortages in the oral health work force are impacting on service access. While the Department and DHSV have developed a range of initiatives to address these shortages, we found that more co-ordination and specific actions are needed.

Our examinations of service delivery found:

- services are not timely, except for emergency care;
- efficiency within clinics varies widely and can be improved;
- infection control practice varies between clinics and requires higher priority; and
- conditions in some clinics, particularly the dental vans, need improvement.

Many of the problems with service delivery are symptomatic of the need for substantial improvement in program management. This is particularly so for DHSV's purchasing role, including its approach to ensuring quality services are provided by all clinics.

The Department and DHSV welcomed the audit and in most cases agreed with the recommendations made.



*A dental therapist employed in the School Dental Service prepares to X-ray her patient's teeth.
(Photograph courtesy of Dental Health Services Victoria.)*

REPORTS FOR AUTUMN 2003

The following topics are expected to be presented in Auditor-General's reports to Parliament during the Autumn 2003 session.

- Managing business risk across the Victorian public sector;
- Quality of performance management and reporting across the Victorian public sector;
- Fire prevention and preparedness;
- Electronic procurement in Victorian government departments;
- Drug education in Victoria's government schools;
- Medical equipment maintenance and replacement in public hospitals;

- Improving literacy standards in schools;
- Report on Public Sector Agencies – Results of 30 June 2002 financial statement audits;
- Report on Public Sector Agencies – Results of 31 December 2002 financial statement audits; and
- Parliamentary control and management of appropriations.

Further information on these topics may be found on our website at www.audit.vic.gov.au under "Audits in progress".

30 JUNE 2002 FINANCIAL STATEMENT AUDITS - REPORT CARD

General government

Financial statements

The Victorian Auditor-General's Office issued 313 clear audit opinions and 15 qualified audit opinions on the financial statements of public sector agencies (excluding local government and related entities), for the year ended 30 June 2002.

The major reasons for the issue of qualified audit opinions were:

- Failure to consolidate charitable foundations that were regarded as "controlled entities" in accordance with Australian Accounting Standard AAS 24: *Consolidated Financial Reports* (3 hospitals);
- Inappropriate disclosure of grants within financial statements (4 instances). These grants which are non-reciprocal in nature, were not disclosed in accordance with Australian Accounting Standard AAS 15: *Revenue* which requires that they be treated as income in the accounts of the recipient in the year of receipt;
- Failure to establish opening balances for contributed equity (2 instances);
- Inappropriate disclosure of non-reciprocal grants, failure to provide depreciation on certain non-current assets and inappropriate recognition of assets which the agency does not control (one instance);
- Inappropriate recognition of debtors (one instance);
- Inappropriate accounting for assets not previously recognised (one instance);
- failure to revalue non-current assets (2 instances); and
- incorrect recognition of an expense and an associated liability (one instance).

An “Emphasis of matter” comment was included in the audit report on the South Eastern Medical Complex Limited, to draw attention to a significant uncertainty as to whether the entity will continue as a going concern. Comment on this issue in the audit report was considered relevant for the users of the financial statements, but was not of such a nature that affected the audit opinion of the entity.

Local government

Financial statements

Eighty-nine clear audit opinions and 5 qualified audit opinions were issued on the financial statements of local government entities for the year ended 30 June 2002. The major reasons for qualified audit opinions related to non-compliance with the requirements of Australian Accounting Standards dealing with valuation and reporting of non-current assets.

Specific qualification issues included:

- failure to undertake a condition assessment of non-current assets when revaluing certain non-current assets (2 instances);
- failure to undertake asset revaluations with sufficient regularity (one instance);
- inappropriate accounting of contributions in-kind, failure to undertake a condition assessment of certain non-current assets, and failure to assess the remaining useful life of buildings and other land improvement assets (one instance); and
- failure to undertake a condition assessment of non-current assets when revaluing certain non-current assets and failure to undertake asset revaluations with sufficient regularity (one instance).

“Emphasis of matter” comments were included in the audit reports on the Delatite Shire Council and Hume-Moonee Valley Regional Library Corporation, to draw attention to the de-amalgamation of the Council into 2 councils, and the dissolution of the Corporation from 31 December 2002. Comment on this issue in the respective audit reports was considered relevant for the users of the financial statements, but were not of such a nature that affected the audit opinions.

Performance statements

Sixty-five clear opinions were issued on the performance statements prepared by municipal councils, with 9 performance statements subject to audit qualification on 30 June 2002 accounts.

The major reasons for the issue of qualified audit opinions were:

- corporate plan did not include a business plan or performance targets and measures by which the council may be judged (3 instances);
- performance statement did not include a substantial proportion of the performance measures and targets (one instance);

- failure to submit a corporate plan, and the performance targets and measures by which the performance of the council may be judged were not formally adopted (one instance);
- sufficient and appropriate records did not exist to support actual results included in the performance statement for certain performance measures (2 instances);
- failure to submit a corporate plan incorporating a business plan and performance measures and targets (one instance); and
- performance targets and measures by which the council may be judged were not set out in the business plan (one instance).

AUDITOR-GENERAL'S VISIT TO CITY HALL, GEELONG

The Auditor-General recently accepted an invitation to attend a meeting of the City of Greater Geelong Advisory Committee. The meeting took place in Geelong on 19 November 2002, and the Auditor-General provided the Committee with his perspectives on a range of governance issues.

In addition, there was discussion regarding the positive steps taken by the Greater Geelong City Council in response to 2 reports issued by the Auditor-General in November 2001, which raised a range of matters concerning the Council's processes. The Council has developed an action plan to address the specific audit recommendations contained in the reports. The Council has also embarked upon a rigorous self-assessment process in respect of a range of governance and risk management issues.



Auditor-General Wayne Cameron during his visit to Greater Geelong City Council, with Mayor Barbara Abley and Chief Executive Geoff Whitbread. (Photograph courtesy of “Geelong Advertiser”.)

TENDERING OF EXPIRED AUDIT CONTRACTS – EDUCATION AND LOCAL GOVERNMENT SECTORS

We will be tendering expired contracts with external audit service providers for audit clients in the Education, Local Government and various other sectors early in 2003 so as to have contracts in place for the 3 years 2003-04, 2004-05 and 2005-06 audits by June 2003.

The Office has a policy of moving to a position of resourcing a minimum of 35 per cent of its financial statement audits internally, in all sectors, by 2004. Underpinning the plan is the need to ensure that the Office maintains a representative audit presence and capability in each sector. Implementation of the plan to optimise the balance between work undertaken by the Office's Audit Operations Group and external audit service providers over this period will be influenced by operational considerations, existing contractual arrangements, the viability of the Office's audit portfolios for external audit service providers, and will involve discussions with audit clients and external audit service providers.

In addition, the Office has a policy to rotate the external audit service provider for each audit client every 5 years. This is designed to maintain independence and promote best practice in audit methodology.

The process for rotating external audit service providers through the tendering of audits involves:

- seeking expressions of interest/demonstrations of competence from prospective external audit service providers for audits to be tendered;
- evaluation by the Office of the expressions of interest and selection of external audit service providers from which formal tenders will be sought; and
- formal tender process and appointment.

The Office will correspond directly with those entities concerned.

TECHNICAL NEWS

The 2002 year has been a busy one for the Office's Accounting and Auditing Policy Group. An important development this year has been the creation of sector-specific model financial reports to assist both preparers of financial reports and auditors. The models promote consistency in practice and reporting, and so enhance accountability in the Victorian public sector.

Recently, the Victorian Auditor-General's Office, in consultation with Victorian universities, issued a Model Financial Report for University Subsidiary Companies for 2002. The models are available on the Office's website (www.audit.vic.gov.au) and may be accessed in either the "Reports & Publications" or "Audit Service Providers" section of the website.

The Accounting and Auditing Policy Group has also striven to improve the way in which technical information is communicated to internal financial statement auditors and external audit service providers. Two information forums for internal and external financial statement auditors (for the 30 June and 31 December audit cycles) were held substantially earlier this year and their content enhanced. The Office's Financial Audit Policy Manual for auditors was also substantially revised and updates provided on a regular basis.

The 2003 year will continue to bring important developments. The Department of Treasury and Finance is currently revising the form and content of the legislative requirements for State public sector financial reporting. The review by the Australian Accounting Standards Board of the 3 specific public sector accounting standards (AAS 27, AAS 29 and AAS 31) is also being closely monitored. In addition, the proposed international harmonisation deadline of 30 June 2005 is rapidly approaching. The implications of this need to be discussed and addressed well before the change to international accounting standards occurs.

AUDITOR-GENERAL'S CONSULTATIVE GROUPS FORMED

Around this time of the year, our draft annual work plan for the next fiscal year is drawn together. The plan seeks to match our expected workload with resource requirements for the following year. The plan, compiled in accordance with legislative requirements, is presented to the Public Accounts and Estimates Committee for consultation prior to tabling before both Houses of Parliament just prior to the year to which it applies.

An important feature in developing the work plan is the strategic audit planning process. This process leads to the identification of major audits or audit focus for the plan year. This year, to ensure that the plan reflects areas of greatest concern or need, 3 consultative groups were formed, comprising eminent persons in each of the Health, Education and Local Government sectors. The membership of each group comprises:

Health

- Professor Steven Duckett, Dean of Health Sciences, La Trobe University;
- Associate Professor David Green, Social Work and Social Policy, La Trobe University; and
- Dr Alan Wolff, Director, Medical and Emergency Services, Wimmera Health Care Group.

Education

- Professor Simon Marginson, Director, Monash Centre for Research in International Education;
- Mr David Weston, Consultant; and
- Mr Neil Brown, Consultant.

Local Government

- Mr Bob Seiffert, Consultant;
- Mr Ian Robins, Chief Executive Officer, Wyndham City Council; and
- Mr Peter Marshall, Chief Executive Officer, Wodonga Rural City Council.

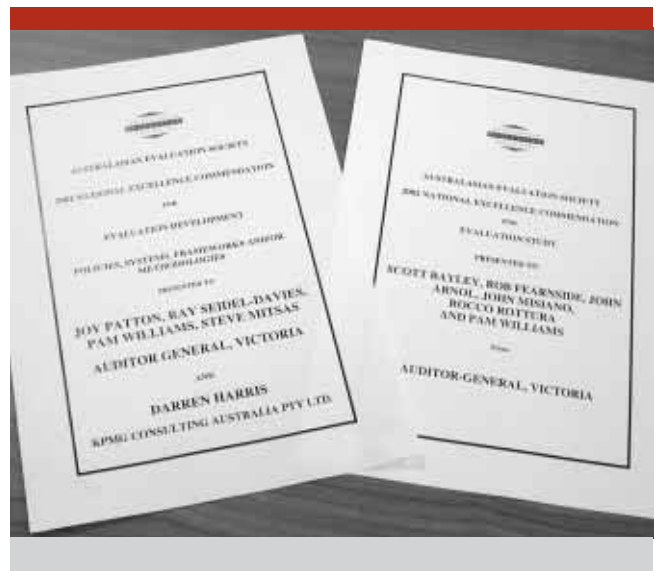
Each group has held meetings with the Office's senior sector advisors and the Auditor-General to discuss developments in each sector and their relevance to the work plan. The fresh insight from this important initiative provides invaluable contributions to our planning and ensures our work at all times is relevant and timely.

EVALUATION SOCIETY AWARDS

The Office was pleased to be advised that staff members associated with the conduct of 2 recent performance audits were acknowledged by the Australian Evaluation Society.

The first award, "The 2002 National Excellence Commendation for Evaluation Study" – in connection to the *International students in Victorian universities* performance audit, was presented to Scott Bayley, Rob Fearnside, John Arnol, John Misiano, Rocco Rottura and Pam Williams.

The second award, "The 2002 National Excellence Commendation for Evaluation Development (Policies, Systems, Frameworks and/or Methodologies)" – in connection with the *Management of major injury claims by the Transport Accident Commission* performance audit, was presented to Joy Patton, Ray Seidel-Davies, Pam Williams and Steve Mitsas.



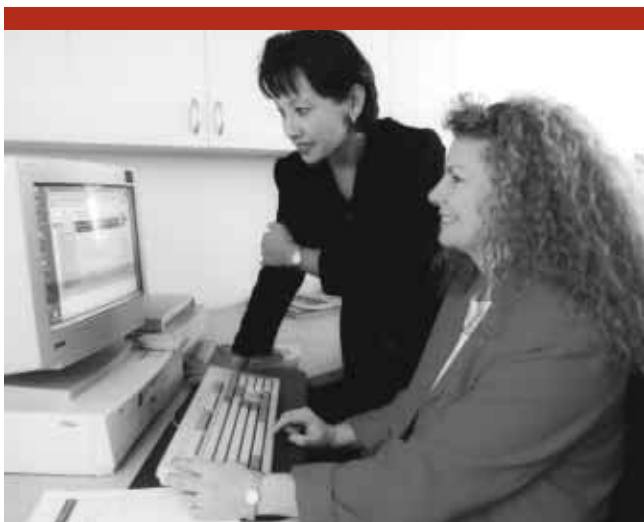
OUR NEW-LOOK WEBSITE

In late 2001, the Office undertook a review of its internet website, with the aim of ensuring that the website delivers the best possible communications medium for the Office and for its stakeholders.

Part of the research process involved extensive consultation with a broad spectrum of website users, and this information provided us with valuable insights into the website information needs and expectations of our stakeholders.

Our website underwent a cosmetic, functional and content revamp. A new feature of the website allows visitors to the site to request their inclusion on a subscriber service, whereby subscribers can immediately receive email notification of important changes to the website, such as the release of a parliamentary report.

The new-look website was launched in August and the Office has received very positive feedback on the look and features of the site. The website may be accessed at www.audit.vic.gov.au



Joy Patton (standing) and Kim Nolan viewing a prototype of the Office's new website design.

AUDITORS AT THE ROYAL MELBOURNE SHOW, 2002

For many years, the Office has joined with a number of public sector and community organisations in staging an exhibit at the annual Royal Melbourne Show. The Office considers that its involvement in major public exhibitions such as the Royal Melbourne Show is important, as it provides an opportunity to showcase itself to the community.

The exhibit was located in the Government Pavilion and an estimated 300 000 people visited the Pavilion over the 11 days of the Show. The venue itself is ideal, in that it allows us to communicate with the community and to display our range of products, such as reports to Parliament, and to provide educational material and displays about the auditing and accountability role we perform on behalf of Parliament, and indeed the Victorian community.

Some of the positive comments we received from visitors to our stand included:

"It was educational"

"A great learning experience"

"Great way to learn and have fun"

"Good way of us finding out about you".



Visitors to the Office's exhibit at the Royal Melbourne Show – testing their auditing skills at the Audit Game.

SENIOR STAFF MOVEMENTS

Greg Pound

Greg Pound, Assistant Auditor General, Accounting and Auditing Policy has recently taken up the position of Chief Accountant with the Australian Securities and Investments Commission (ASIC).

During the 2 years Greg was with the Office, he established a center of excellence which developed various method for distributing Office policy on technical matters. He also established a comprehensive QA process covering all of our professional outputs (financial audit, special reviews and performance audits), instituted new contract management arrangements, developed model financial statements for the 4 key sectors of Education, Health, Local Government and Water (as well as assisted the Department of Treasury and Finance in developing the same for departments), and made a considerable contribution to the development of technical audit and accounting policy, both within and outside of the Office. We wish him well in his association with ASIC.

Barry Hyde

Barry Hyde, Director, Information Technology, retired in October, after 15 years in the Office. Barry was instrumental in overseeing almost all of the major IT developments, including the purchase and development of computer hardware and software, and critical systems support. We know that Barry will enjoy his retirement and thank him for his contributions and commitment to the Office.

Justine Hyde

Justine Hyde joined the Office in October 2002, to take up the position of Chief Information Officer. Justine has extensive experience in the information and knowledge management field in a number of Australia's leading law firms. Justine will be responsible for the implementation of the Office's knowledge management strategy and operational responsibility for the Information Services team.

INTERNATIONAL VISITORS TO THE OFFICE

Over recent months, the Office hosted visits from a number of overseas parliamentary delegations and auditing bodies.

The visits included:

- a delegation from the Penang State Legislative Assembly;
- members of the Public Accounts Committee of the Zambian Parliament;
- representatives of auditing organisations from the Peoples Republic of China; and
- a delegation from the Shenzhen Audit Bureau of China.

The main aims of our involvement in visits of this nature are to share with others our knowledge and experiences on contemporary developments in public sector management and auditing issues, and to enhance co-operation and dialogue with our international colleagues for mutual benefit.



A delegation from the Shenzhen Audit Bureau of China visited the Office in November 2002.

REDUCE, REUSE, RECYCLE ...

In July 2001, the Victorian Auditor-General's Office committed to a Green Office Action Plan which is designed to minimise energy use and waste, and to reduce the negative environmental impact of general office activities.

Last year, we undertook some energy reduction initiatives, including installing timed light switches. This year, the focus has been on reducing, reusing and recycling office materials and renegotiating our energy contract, including purchasing 5 per cent of "green energy".

With the leadership of a committee of volunteers, the initiative has had encouraging results:

- Energy usage was targeted, through an organisation-wide "Unplugging day", where each employee unplugged their electrical equipment over a weekend. On average, we reduced Saturday's off-peak energy consumption by 177 per cent and Sunday's off-peak consumption by 72 per cent;
- Paper recycling increased from 20 per cent to 72 per cent of total waste, as measured by a waste audit in April 2001 and again in April 2002; and
- Volume of paper purchased has increased compared with last year, and the "Green Team" is planning new initiatives to educate staff on cutting down waste, through a staff education campaign on the better use of computer software to edit documents instead of printing them out.

EcoRecycling (the responsible State agency) has acknowledged the efforts of the Office by approving the Green Office Action Plan and awarding a certificate, naming the Office as a "Waste Wise Organisation". The Office also received recognition for its efforts in the September issue of *The City Weekly*.



*Victorian Auditor-General Wayne Cameron lifts his "recycling" game.
(Photo courtesy of "The City Weekly, Melbourne".)*

Challenges for the future are to monitor the Green Office Action Plan's key performance indicators quarterly, to keep all staff updated and involved in new initiatives, and to focus on reducing aspects of paper and energy consumption.

FURTHER INFORMATION



AUDITOR GENERAL
VICTORIA

Further information about any of the issues contained in this publication, or about the Victorian Auditor-General's Office, may be obtained from:

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