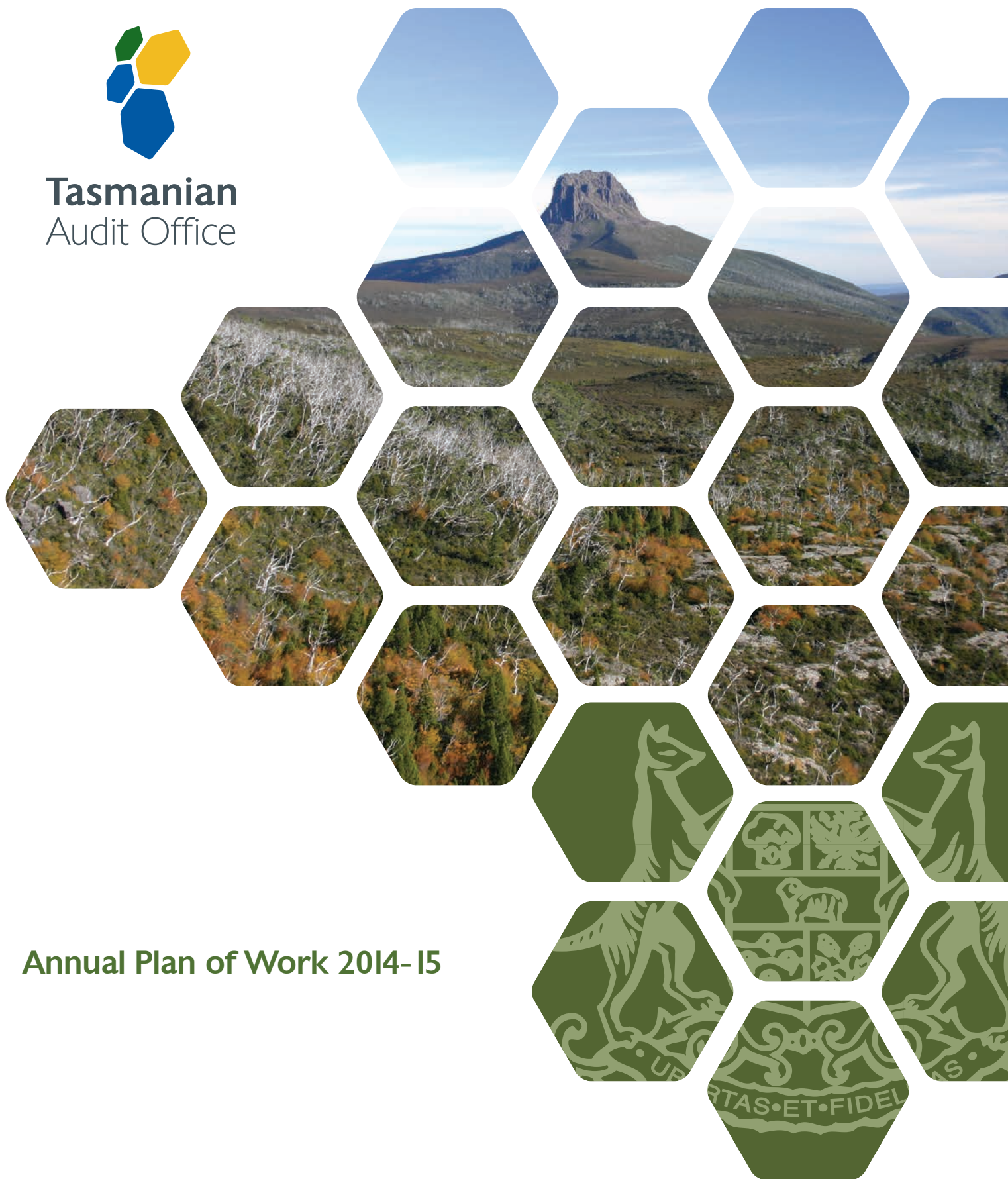




**Tasmanian**  
Audit Office



## Annual Plan of Work 2014-15

26 June 2014

Chair

Public Accounts Committee

HOBART

President

Legislative Council

HOBART

Speaker

House of Assembly

HOBART

Dear Chair, Mr President and Madam Speaker,

In accordance with section 11 of the *Audit Act 2008*, I submit my annual plan of work for the 2014-15 financial-year.

Yours sincerely



H M Blake

Auditor-General

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## FOREWORD

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This plan of work (the plan) was developed in the background of, at that time, a forthcoming state election, my ongoing role under the *State Service Act 2000*, completion of the section 44 review of my Office and, discussions with multiple stakeholders.

The plan includes a number of new items including:

- My response to the independent review of my Office called for under section 44 of the *Audit Act 2008*. The review highlighted a number of continuous improvement suggestions. Steps are being planned or taken to address these. This includes recommendations that will require legislative change which will be pursued with the Public Accounts Committee (PAC), the Treasurer and Treasury.
- A separate section dealing with new initiatives introduced by us for the 2014-15 cycle.
- A more comprehensive series of projects for the Financial Audit Services (FAS) business unit including details of on-going work we are doing aimed at improved reporting by agencies of key performance efficiency indicators.

The Performance Audit program is again aspirational including a number of high level service delivery projects aimed at both efficiency and effectiveness across a number of agencies. Included for the second year are projects addressing the State's 'employer' function.

Public sector agencies and local government councils are increasingly operating in more complex environments and under difficult financial pressures. This plan is, to an extent, aimed at assurance projects that will highlight opportunities for improvements in the delivery of public services and, where possible, identify efficiencies.



H M Blake

Auditor-General

26 June 2014

## OUR MANDATE

### Key Legislation

The Auditor-General's role is governed by the *Audit Act 2008* (the Act). It sets out the Auditor-General's functions, mandate and powers and governs the means by which the Auditor-General and his Office undertake attest, performance and other audits and investigations and report to Parliament.

The Act provides the Auditor-General with access to all information required in the conduct of audits and the freedom to report, subject to certain public interest tests, findings from audits to the Parliament, or the PAC or the Joint Standing Committee on Integrity. The Auditor-General is not subject to control or direction by either Parliament or the Government.

The Act requires the Treasurer and accountable authorities to submit financial statements for audit within specified timeframes. Accountable authorities include all State entities which are agencies, local government councils and joint authorities, Government Business Enterprises, State-owned companies, State authorities which are not a Government Business Enterprise, a council, board, trust or trustees, or other governing body (however designated) of, or for, a corporation, body of persons or institution, that is or are appointed by the Governor or a Minister of the Crown, a body or authority referred to in section 21, established under section 29 or 30, or continued under section 326, of the *Local Government Act 1993*, the Corporation incorporated under the *Water and Sewerage Corporation Act 2012* and a body or authority in respect of which the Treasurer has made a determination under section 32A of the Act.

Combined these entities earn approximately \$11.1 billion revenue, incur about \$10.4 billion expenditure and hold total assets in excess of \$42.4 billion.

### Audit Activity – Audits of Financial Statements

Under the Act, the Auditor General must undertake audits of financial statements of State entities and issue audit reports outlining their compliance with relevant accounting standards and legislation. The Auditor-General must also carry out audits of the Public Account Statements and any other statements required to be prepared by the Treasurer in accordance with any written law. Audits are carried out in accordance with Australian Auditing Standards.

Whilst not a legislative requirement, when conducting audits of financial statements, regard is had to whether there has been any lack of probity or prudence in the management or application of public resources.

Other audits can also be entered into by arrangement.

The Office's financial statement audit program is managed by its Financial Audit Services (FAS) unit with details of the 2014-15 program outlined from page 11.

### Audit Activity – Performance Audits

The Act provides the Auditor-General with the authority to undertake:

- performance audits examining the efficiency, effectiveness and economy of a State entity, a number of State entities, or a part of a State entity or a subsidiary of a State entity
- compliance audits examining the compliance by a State entity, or a subsidiary of a State entity, with written laws or its own internal policies.

Other audits can also be entered in by arrangement.

The Office's performance audit program is managed by its Performance Audit Services (PAS) unit with details of the 2014-15 program outlined from page 16.

## Audit Activity – Examinations and Investigations

The Act provides the Auditor-General with the authority to undertake:

- examinations or investigations into any matter relating to the accounts of the Treasurer, a State entity or a subsidiary of a State entity
- examinations or investigations into any matter relating to public money, other money or to public property or other property.

Examinations and investigations can be assigned by the Auditor-General to either of the Financial or Performance audit services units.

## Audit Activity – State Service Audits

The Act provides the Auditor-General with the authority to examine the performance and exercise of the Employer's functions and powers under the *State Service Act 2000*. This discretionary mandate was introduced on 4 February 2013.

Audit work to be carried out relating to these arrangements is managed by the Auditor-General with details provided from page 31.

## Audit Activity – Standards

The Act requires the Auditor-General to have regard to Australian Auditing and Assurance Standards when conducting audits or investigations. The Office has introduced methodologies and manuals aimed at ensuring compliance with these standards.

## Audit Activity – Reporting

The Act outlines the Auditor-General's reporting responsibilities which are:

- on completion of individual financial statement audits, audit reports, and any management letters, must be issued to the State entity's responsible Minister and to the relevant accountable authority
- on or before 31 December in each year, the Auditor-General is to report to Parliament on the audit of the financial statements of State entities, and audited subsidiaries, in respect of the preceding financial year. As will be seen from this Plan, this requirement is satisfied by the submission of one report comprising five volumes
- following completion of performance or compliance audits, examinations or investigations, the Auditor-General may report to the Parliament, or the PAC or the Joint Standing Committee on Integrity. It would be unusual for the Auditor-General to report other than to the Parliament. This reporting requirement will be satisfied by the completion of at least seven performance audits and one 'State Service' audit in 2014-15.

## Audit Activity – Quality Assurance

To assure audit quality, the Director Technical and Quality carries out reviews of audit files aimed at ensuring compliance with auditing and assurance standards and continuous improvement with outcomes reported to the Auditor-General. These reviews result in organised training aimed at overcoming any weaknesses identified.

## The Provision of Assurance and Linkage with the Office's Purpose

The primary outcome of the audit function is the provision of independent assurance. This links directly with the Office's Purpose which is to:

*Provide independent assurance to the Parliament and Community on the performance and accountability of the Tasmanian Public Sector.*

The Office assists the Auditor-General to provide an independent view of the financial and operational performance of State entities.

## Independence

Fundamental to the assurance provided to Parliament is that the Auditor-General, his staff and contractors are, at all times, independent of State entities being audited. Independence is achieved by a number of mechanisms including:

- Inclusion of section 10 in the Act which authorises, and requires, the Auditor-General to act independently in relation to the performance of the functions of the Auditor-General and, subject to this Act and other written laws, the Auditor-General has complete discretion in the performance of those functions. In addition, section 10 provides that the Auditor-General is not subject to direction regarding the conduct of audits, matters to be reported and audit priorities.
- Explicit limitations in the Act regarding the role of the Auditor-General. That is, financial statements audits, performance and compliance audits and examinations and investigations. The Auditor-General cannot, for example, provide advisory or internal audit services.
- Explicit limitations in the Act regarding to whom the Auditor-General must report. In the main, reporting is to the Parliament although management letters arising from audits are forwarded to the relevant Minister and to accountable authorities. Significant matters in management letters are included in reports to Parliament.
- Annual declarations to the Auditor-General by all Office staff confirming their independence. Where exceptions are noted, staff are not allocated to relevant audits
- Confirmation when planning audits that no independence risks exist. Where an independence risk exists, staff are reallocated.
- Explicit limitations in arrangements with audit contractors under which they cannot accept engagements with audit clients other than the audit to which they have been appointed. Exceptions to this are permitted at the discretion of the Auditor-General.

## Ethical Requirements

Whilst undertaking audit activities all staff are required to comply with any specific legislative requirements (e.g. confidentiality) or Office policies (e.g. Code of Conduct) regarding their behaviour and conduct in the performance of their duties. Staff also comply with ethical requirements of relevant professional bodies.

Key ethical requirements are:

- public interest
- independence
- integrity
- objectivity
- professional competence and due care
- confidentiality and professional behaviour.

## Professional Scepticism

In planning and performing audits, auditors exercise professional judgment and maintain an attitude of professional scepticism, recognising that circumstances may exist, which cause a financial report or information examined when conducting performance or other audits to be materially misstated.

## Who may work for the Auditor-General?

Section 33 of the Act enables the Auditor-General to appoint persons employed by the Office to carry out audits or parts thereof or to appoint other persons to do this. In practice the Auditor-General appoints both his own staff and other persons with relevant audit skills to carry out audits.



## OUR OUTCOME AND OUTPUTS

### Our Outcome and Outputs – Public Sector Management and Accountability

The Budget process has identified one outcome supported by two outputs that are consistent with our vision and purpose. The outcome is:

*Parliament and Community are well informed and value the Tasmanian Audit Office as a source of independent audit advice and assurance on the performance and accountability of the Tasmanian Public Sector.*

The outputs we must deliver to enable achievement of our outcome are:

- Parliamentary Reports and Services – Independent assessment of the performance of selected Tasmanian public sector activities including scope for improving economy and efficiency, and administrative effectiveness.
- Audit Assurance – Independent assurance of Tasmanian public sector financial reporting, administration, control and accountability.

We achieve our outputs by:

- each financial-year conducting audits of financial statements of approximately 170 public sector entities and of the Public Account Statements, the General Government Financial Statements and the Total State Financial Statements
- preparing one report, comprising five volumes, to Parliament annually detailing outcomes from financial audits
- conducting audits of efficiency and effectiveness, compliance and special investigations to enable us to table up-to seven reports in Parliament annually
- conducting audits, reviews or investigations of employer functions under the *State Service Act 2000* to enable the Auditor-General to report on the Employer's annual report and to complete at least one performance audit annually
- managing our Office activities effectively and efficiently.



## SECTION 44 REVIEW OF TASMANIAN AUDIT OFFICE

Section 44(1) of the Act requires that the Tasmanian Audit Office (TAO) is to be subject to a review of the efficiency, effectiveness and economy of its operations at least once in every period of 5 years. The Act commenced on 1 March 2009 so the deadline for this review was 28 February 2014.

In the week ended 14 February 2014 the independent reviewer appointed under section 44 of the Act completed and issued to the PAC and to the Department of Treasury and Finance their report. The Auditor-General was provided the opportunity to comment on the report prior to its completion. The Auditor-General's overall response to the report was:

The approach taken by Nexia Melbourne was constructive and informative and I thank them for their report. Responses to recommendations made in this report are mine. In a small number of cases I did not support recommendations made, particularly bearing in mind the size of my Office. However, every recommendation will be considered and explored.

The review made 62 recommendations all of which will be considered (some have already been implemented), followed up and dealt with in our annual reports although details are not provided here. However, a number of 'continuous improvement' themes emerged from Nexia's work. Our summary of these where they impact this work plans is that we:

- can improve the efficiency of our financial and performance audit work by carrying out various activities including re-assessment of our approach to using the work of internal audit and greater use of computer assisted audit techniques
- focus particular attention on audit quality, including coverage of probity and waste
- improve how we organise ourselves including enhancement of skills allocated to audits and
- add even greater value to our financial audit clients by assessing and commenting on management control environments, financial information systems and control environments and the efficiency, effectiveness and economy performance environments.

In addition, the review made recommendations which we support but which will require legislative change including recommendations we:

- assess, comment on and summarise the service performance environment for every audit client every year
- carry out full audits, and provide opinions on, the key performance indicators (KPIs) of every state entity each year
- develop 'better practice guides' to assist state entities in KPI setting and system development.

These recommendations are linked and will need legislation requiring every state entity to report appropriate KPIs each year. In the absence of legislation, we will continue a current project on this as it relates to departments.

## INPUT FROM THE PUBLIC ACCOUNTS COMMITTEE (PAC)

Consistent with the formal Memorandum of Understanding entered into between this committee and the Auditor-General, we meet regularly with the PAC primarily to:

- Provide briefings on tabled audit reports. This is done to assist the PAC with its program following up these reports.
- Report to the PAC on audit work referred by the PAC to the Auditor-General.
- Update the PAC regarding progress of our audit programs and where relevant progress on projects referred.
- Discuss proposed future audit work. In this regard, it is our normal practice to meet with the PAC to outline the contents of our proposed annual plan of work prior to its submission in accordance with section 11(3) of the Act. Timing of the State election on 15 March made such a meeting on this occasion impossible resulting in submission of this plan as a draft on 27 March 2014 without discussion.
- The PAC considered this proposed work program and on 11 June 2014 returned it to us with their comments in accordance with section 11(3) of the Act. Commentary provided by the PAC is dealt with on page 30 of this annual plan of work.

This opportunity is taken to acknowledge and appreciate the input and ongoing support from the PAC in the development of this plan of work and in the work of this Office generally.

## NEW INITIATIVES IN 2014-15

As a result of stakeholder feedback, and in addition to initiatives arising from the section 44 review of the Office, the following initiatives will be introduced during the period covered by this plan:

- Comparative tables, along the lines of those included for our reports dealing with local government, for government business and departments.
- To assist Members of Parliament and the Community to better access our reports, we will examine the use of our website and social media regarding our reports to Parliament.
- To assist Members of Parliament manage their workloads, we will continue exploring greater use of summary information in reports to Parliament.
- Follow up our Report No 5 of 2013-14 Infrastructure Financial Accounting in Local Government with the objective of ensuring consistent valuation and financial reporting practices are adopted by local government councils.
- Ensure compliance by local government councils with Ministerial orders issued in February 2014 relating to asset management, financial sustainability reporting and establishment of audit panels.
- Continue research into how best to benchmark efficiency in local government by adding to, and commenting on, our annual comparative analysis. This will include revisiting all indicators used in our annual comparative tables leading to our analysis of local government and, where relevant, introduce new indicators.

## FINANCIAL AUDIT PROGRAM

The Act provides the Auditor-General with the mandate to carry out audits of the financial statements of the Treasurer and of all State entities and report to Parliament on matters arising from those audits. FAS assists the Auditor-General in fulfilling the obligation of forming an opinion on financial statements and reporting to the Parliament.

The aim of an annual financial audit is to enhance the degree of confidence in the financial statement by expressing an opinion on whether they are presented fairly or give a true and fair view in accordance with the applicable financial reporting framework. Under the Act, State entities shall within 45 days (that is, 14 August for June balance date reporting and 14 February for December balance date reporting) after the end of each financial year submit to the Auditor-General their financial statements. The Auditor-General must then audit the financial statements and issue an audit report outlining compliance with relevant legislation and accounting standards within 45 days of their receipt.

Financial audits are performed in accordance with Australian Auditing and Assurance Standards issued by the Australian Auditing and Assurance Standards Board. Whilst not a legislative requirement, when conducting annual financial audits, we give regard to probity considerations related to the management or use of public resources.

In conducting financial audits, we use an electronic financial audit methodology known as IPSAM (Integrated Public Sector Audit Methodology). IPSAM was specifically designed for the management of audits in the public sector environment and includes:

- reviewing the probity of matters associated with the management or use of public resources
- assessing compliance with relevant acts, regulations, Government policies and other prescribed requirements
- reporting to Parliament on matters arising from audits or relating to the Auditor-General's other activities in accordance with relevant legislation.

In addition to the financial statement audits of approximately 170 State entities, we also perform audits by arrangement and approximately 100 grant acquittal audits.

Following the completion of financial audits, the Auditor-General must report to Parliament on outcomes of those audits. Currently we do this by means of one report to Parliament comprising five volumes as follows:

- Volume 1 - Executive and Legislature, Government Departments, other General Government Sector State entities, other State entities and Superannuation Funds
- Volume 2 - Government Business Enterprises, State Owned Companies and Water Corporations
- Volume 3 - Local Government Authorities (including financial sustainability and comparative analysis)
- Volume 4 - Analysis of the Treasurer's Annual Financial Report
- Volume 5 - Other State entities (30 June and 31 December balance dates).

To ensure that our reports are timely, we aim to table Volumes 1 to 4 by the last Parliamentary sitting week for the calendar year and Volume 5 by the end of May of the following year. Where this is not achievable we will ensure Volumes 1 to 4 are at least tabled out of session before the Christmas break each year. Each tabling is followed by a presentation to members of Parliament to provide them with a summary of the volume being tabled and to highlight any matters of importance. Where reports are finalised and tabled out of session, we will continue to offer presentations to members of Parliament in both the North and South of the State.

We will continue to improve the contents of our reports to ensure they remain relevant and a practical source of information for Members of Parliament and the public.

To minimise production costs, we have reduced the number of hard copies of reports and taken maximum advantage of electronic publishing. However, hard copies will continue to be provided to those Members expressing a preference for this.

## Information Sessions

We will continue to facilitate information sessions for:

- members of audit committees. The session is aimed at ensuring these committees are kept up to date on developments in this important aspect of governance, fostering better understanding of the relationship between audit committees and ourselves and provides an opportunity for exchange of ideas and networking.
- our clients to ensure they are kept aware of relevant changes in financial reporting requirements and other recent developments impacting financial management and auditing.

## Other Developments

Other developments in 2014-15 that will impact our financial audit cycle include:

- Announced machinery of government changes initiated by the new government
- Energy reform which will see our first audit of the financial statements of TasNetworks Pty Ltd, final audit of Transend Networks Pty Ltd, ongoing audit of Aurora Energy Pty Ltd although as an energy retailer only, and revised wholesale pricing arrangements at Hydro Tasmania
- Possible reorganisation of the Retirement Benefits Fund Board although at the time of preparing this plan final details were not known
- establishment of the proposed Department of State Growth (DSG) by merging into it functions currently carried out by the Departments of Infrastructure, Energy and Resources (DIER) and Economic Development, Tourism and the Arts (DEDTA)
- The implementation of activity based funding in the Tasmanian Health Organisations (THO) with effect from 1 July 2014.

## FAS Project Work

From time to time, as part of our financial audit work, we conduct cross-sector and other reviews to gauge the performance of the public sector in relation to selected issues. We have assessed the public sector environment and applied our internal methodology to select potential audit projects to be completed from 1 July 2014. These are detailed in the following table. However, prospective audits are not static; they are subject to review periodically. Changes in, or delays to, the program can arise primarily from identification of higher priority topics, reviews undertaken by State entities and other third parties and resource constraints. Normally, audits not commenced in 2013-14 will be 'rolled over' into future years. While each project is numbered, the order of completion may change.

No.	Topic	Themes	Public Sector Bodies
<i>Projects currently under way (as at 27 June 2014)</i>			
1	Complete an initial survey of overtime paid to doctors working at the three THOs.	<p>Doctors provide a critical service to the Tasmanian community. Their appointments include a range of overtime and call-back arrangements established under awards and/or contracts. Subject to the outcome of our survey, our work will assess:</p> <ul style="list-style-type: none"> <li>• compliance with awards and or contracts</li> <li>• evidence to support overtime worked including appropriate record keeping and approval</li> <li>• payment authorising processes.</li> </ul>	THOs
2	Adequacy of procurement frameworks at local government councils in particular as this relates to the NBN rollout.	The Commonwealth provided funding to assist councils promote and facilitate readiness by the community and business for the NBN. These funds were also used to pay for services and functions provided by the private sector with councils able to select from a pre-approved panel list developed by the relevant Federal department. Audits will focus on compliance with the Local Government Act 1993 and internal council policies for those councils that received funding.	Councils in receipt of NBN related grant funding from the Commonwealth
3	Assess whether or not selected departments are delaying payments to suppliers and/or are not making payments to suppliers in accordance with agreed payment terms.	<p>Information provided to us suggested payments to suppliers, in particular to small business, are not being made in accordance with agreed payment terms.</p> <p>Audit plans for all government departments for 2013-14 will include testing payments to suppliers with a particular focus on ensuring compliance with payment terms.</p>	All departments
4	Review of the Rental Deposit Authority (RDA) to assess whether controls over funds received and paid are appropriate.	Significant monies are held by and flow into and out of the special deposit and trust fund established for the RDA. Our audit will examine processes for recording transaction in this Special Deposits and Trust Fund.	Department of Justice (DoJ)

No.	Topic	Themes	Public Sector Bodies
5	Key performance indicators (KPIs) – focussing on departmental efficiency indicators.	<p>Tasmania's output based budgeting framework requires budget agencies to include in budgets relevant and appropriate KPIs and then to report outcomes in annual reports. Review of budget papers and annual reports indicate limited reporting of indicators of efficiency.</p> <p>We will explore this and develop proposed efficiency indicators for reporting by departments with outcomes to be included in Report of the Auditor-General volume 5 for 2013-14. This will provide a platform for further development of KPI reporting.</p>	<p>Departments of:</p> <ul style="list-style-type: none"> <li>• DEDTA</li> <li>• Health (DHHS)</li> <li>• Education (DoE)</li> <li>• Primary Industries, Parks, Water and Environment (DPIPWE)</li> <li>• DoJ</li> <li>• Police and Emergency Management (DPEM)</li> </ul>
6	Research the disclosure requirements of section 77 of the <i>Local Government Act 1993</i> (LGA) which enables councils the ability to provide grants and benefits and requires annual reporting thereof in council annual reports.	This is being done because questions are being raised regarding compliance by councils with this section of the LGA. Our objective will be to assess compliance where relevant.	City and all other relevant Councils
<b>Projects expected to commence in 2014-15</b>			
1	KPIs – focussing on departmental efficiency indicators.	We see the work done on KPIs in 2013-14 as part of a long-term project aimed at improving reporting by departments about their performance in providing services to the community. Once our first report is finalised, and its usefulness assessed, work in this area will be further developed.	To be determined following completion of work in 2013-14
2	Assessment of the effectiveness of the application of controls over transactions in the Monetary Penalties and Enforcement System (MPES).	Revenues collected from fines recorded in the MPES system are administered by the DoJ. Our audit of Justice's annual financial statements for the year ending 30 June 2014 will include procedures aimed at assessing controls applied over MPES transactions.	DoJ



No.	Topic	Themes	Public Sector Bodies
<i>Projects expected to commence in 2015-16 or later</i>			
1	Research how councils spend funding provided for public open space and how this is reported to the community.	Councils generate and/or are provided with funding aimed at development of public open space. This project will assess the extent to which funds generated are being spent for intended purposes.	All councils who receive or generate funding for public open space.

## PERFORMANCE AND COMPLIANCE AUDIT PROGRAM

Under Part 4 of the Act the Auditor-General may carry out examinations or investigations as defined by section 23. The PAS Business Unit is responsible for managing and conducting what is termed performance and compliance audits. The results of these audits are tabled in Parliament as they are completed. In carrying out its functions PAS applies procedures outlined in its internally generated audit manual which is compliant with Australian Auditing and Assurance Standards with working papers prepared by application of a modified IPSAM.

We have assessed the public sector environment and applied our internal methodology to select performance and compliance audit projects to be completed from 1 July 2014. These are detailed in the table below. However, prospective performance and compliance audits are not static; they are subject to review periodically. Changes in, or delays to, the program can arise primarily from identification of higher priority topics, reviews undertaken by State entities and other third parties and resource constraints. Normally, audits not commenced in 2013-14 will be 'rolled over' into the 2014-15 program. While the audits noted below may have been numbered in an initial order of completion, this may change depending on resource availability and other factors. While each project is numbered, the order of completion may change.

No.	Topic	Themes	Public Sector Bodies
<i>Projects currently under way (as at 27 June 2014)</i>			
1	Processes to ensure teacher and teaching quality in public primary and high schools	<p>The audit would look at the effective of teaching in public schools. It would include coverage of:</p> <ul style="list-style-type: none"> <li>• Department systems to assess quality</li> <li>• National and international comparisons</li> <li>• Longitudinal studies</li> <li>• Monitoring within schools</li> <li>• Moderation</li> <li>• Use of lesson plans to ensure curriculum assessed and delivered</li> <li>• Difficulties in staffing schools in rural areas</li> <li>• Relief teaching arrangements.</li> </ul> <p>This project was selected because of the importance of teacher quality in achieving strong educational outcomes.</p>	DoE, sample of individual schools (mix of high/primary, urban/rural)

No.	Topic	Themes	Public Sector Bodies
2	Follow up of selected special reports not covered by the PAC	<p>Follow up of selected special reports not covered by the PAC including special report numbers:</p> <ul style="list-style-type: none"> <li>• 83: Communications by Government and <i>The Tasmanian Brand</i> project</li> <li>• 87: Employment of staff to support MPs</li> <li>• 92: Public sector productivity – a ten-year comparison</li> <li>• 96: Appointment of the Commissioner for Children</li> <li>• 98: Premier's sundry grants and Urban Renewal and Heritage Fund</li> <li>• 2 of 2011-12: Children in out of home care.</li> </ul> <p>We follow up previous audits so as to assess the extent to which recommendations made are adopted by audit clients and as a measure of their relevance.</p>	Opposition political parties and various government departments
3	Motor vehicle fleet usage and management	<p>This audit determines whether use by selected government departments of vehicles is effective, efficient and economic. The audit will also consider allocation and use of motor vehicles complies with government guidelines and whether fleets are properly managed. The Ministerial fleet was included.</p> <p>This audit was selected because the State has invested more than \$50m in its vehicle fleet with significant costs incurred by agencies in managing these assets. Effectively managed fleet arrangements can reduce costs and ensure effective service delivery.</p>	Department of Premier and Cabinet (DPAC) (including Ministers) DPIPWE, DoJ, and DEDTA
4	Quality of Metro services	<p>This audit assesses the quality of public transport services provided by Metro Tasmania.</p> <p>The audit was selected because public transport is an important function made available to Tasmanians at a number of sights. Prompt and efficient bus services is the expectation.</p>	Metro Tasmania Pty Ltd

No.	Topic	Themes	Public Sector Bodies
5	Security of Information and Communications Technology (ICT) infrastructure	<p>This audit assesses the effectiveness of security measures for ICT infrastructure and its functionality.</p> <p>It was selected following the implementation of whole of government security policies and because ICT is pervasive in so many aspects of public services and governance.</p>	Multi-agency
6	Budgeting of capital works	<p>This project will look at the effectiveness of Treasury's capital works budgeting processes including their assessment of the impacts of how projects selected will enhance investment in Tasmania, improve service delivery, manage aging infrastructure and enhance efficiency.</p> <p>Consideration will also be given to:</p> <ul style="list-style-type: none"> <li>• The relevance of infrastructure constructed in the 1960s and 1970s to service delivery today</li> <li>• The life-cycle of infrastructure and associated maintenance costs</li> </ul> <p>The project will include IT projects.</p> <p>Capital works incurred by governments can have a significant impact on related economies. Our interest with this audit was how and why capital works are prioritised and the extent to which there is any backlog as it relates to existing public infrastructure.</p>	Department of Treasury and Finance (Treasury) and multi-agency
<b><i>Projects expected to commence in 2014-15</i></b>			
1	Various smaller compliance projects	<p>We aim to do at least one 'compliance' project each year based on legislation, Ministerial directions, Treasurer's Instructions or internal directions.</p> <p>These audits facilitate productivity in our office by ensuring smaller projects can be taken on when inevitable delays in larger projects occur. As an example, in 2013-14 we completed a compliance project on the alcohol, tobacco and other drug services plan.</p>	Multi-agency

No.	Topic	Themes	Public Sector Bodies
2	Number of publicly funded schools	<p>This audit will ask whether the number and location of publicly funded schools is effective, efficient and equitable. Also under consideration is decision making regarding the construction of new schools when there may, or may not, be too many and whether those investments take into account existing requirements.</p> <p>This audit was selected due to the significant investment made in the past on school infrastructure and the need to ensure this is being issued effectively.</p>	DoE
3	Irrigation projects	<p>This project will examine the economic benefits of, and risks arising from, major irrigation projects in the state.</p> <p>Since the establishment of Tasmanian Irrigation Pty Ltd and its predecessor organisations significant funds have been invested in irrigation and dam networks in Tasmania. This audit was selected because of this high investment and our wish to assess benefits against original objectives.</p>	<p>Tasmanian Irrigation Pty Ltd</p> <p>DPIPWE</p> <p>Hydro Tasmania</p>
4	NGO grants in the human services sector	<p>This project will use the ‘follow the dollar’ powers of the <i>Audit Act 2008</i> to examine outcomes from grant programs. It will also address compliance with reporting responsibilities. NGOs selected will include both very small and, in a Tasmanian context, very large NGOs engaged by DHHS.</p> <p>The audit was selected because of the growing trend to outsource health related services to the NGO sector with more than \$300m invested in 2013-14.</p>	DHHS

No.	Topic	Themes	Public Sector Bodies
5	Car fleet usage and management	<p>This audit will leverage off the similar audit carried out at government departments and has two components both of which involve reviewing the efficiency and effectiveness of the use of motor vehicles, and testing compliance with applicable guidelines by:</p> <ul style="list-style-type: none"> <li>• government businesses, University of Tasmania (UTAS) and the RBF</li> <li>• Police and SFC with the focus to include management of vehicle workshops.</li> </ul> <p>This audit was selected for two reasons:</p> <ul style="list-style-type: none"> <li>• As a benchmark by comparing the efficiency effectiveness of fleet management practices adopted by non-departmental entities and</li> <li>• We wanted to compare practices adopted by two entities responsible for emergency services and which run vehicle workshops.</li> </ul>	Multi government businesses (include Hydro Tasmania, UTAS and the Retirement Benefits Fund), Police and the State Fire Commission
6	Management of roads	<p>The audit will look at:</p> <ul style="list-style-type: none"> <li>• Detection and correction of problems (maintenance) including the impacts of, and response to, major disturbances caused by bad weather</li> <li>• Changing usage (volumes) patterns and impacts regarding decisions about new roads</li> <li>• Planning processes (including linkages with the rail network)</li> <li>• The level of administration costs underpinning road construction.</li> </ul> <p>It was selected because DSG is responsible for managing significant road networks throughout the State investing in excess of \$50m annually. Also, in recent years an Infrastructure plan was developed which the audit will cross reference.</p>	DSG (formerly DIER)

No.	Topic	Themes	Public Sector Bodies
7	Public Housing	<p>This audit would look at the effectiveness of various approaches to helping people under 'housing stress' including use and maintenance of housing stock, rental assistance and partnerships/cooperation with the private sector.</p> <p>It will also examine the extent of cost savings, if any, in Housing Tasmania as a result of greater use of Non-Government Organisations (NGOs) in providing public housing.</p> <p>An audit of public housing was completed in 2005 and followed up in 2007. This audit was added to our program following requests from parliamentarians and because of changes in public housing services in recent years including greater involvement by the NGO sector and by local government.</p>	DHHS and Housing Tasmania
8	Management of the Port Arthur site and other publicly owned historical sites in Tasmania	<p>This project would look at the effectiveness of the Port Arthur Historic Site Management Authority (PAHSMA) in maintaining or enhancing the condition of the site Port Arthur site and other historical sites under its control. Management of other publicly owned historical sites will be included but have still to be selected.</p> <p>This audit was selected because of the significant importance of heritage buildings to Tasmania including tourism and the need to ensure adequate investment in this important cultural assets.</p>	PAHSMA and other agencies responsible for managing historic sites and buildings



No.	Topic	Themes	Public Sector Bodies
9	Follow-up selected performance audit reports issued in previous years	<p>This follow-up will focus on special reports:</p> <ul style="list-style-type: none"> <li>• Science education in public high schools</li> <li>• TasPorts: benefits of amalgamation</li> <li>• Public Trustee: management of minor trusts</li> <li>• The assessment of land-use planning applications</li> <li>• Tourism Tasmania: is it effective?</li> <li>• Updating of the Motor Registry System</li> <li>• Compliance with the Tasmanian Adult Literacy action plan 2010-15</li> <li>• Australian National Audit Office (ANAO) Mersey report</li> <li>• Bush fire management (this will include following up recommendations contained in the Hyde report).</li> </ul> <p>We follow up previous audits so as to assess the extent to which recommendations made are adopted by audit clients and as a measure of their relevance.</p>	Relevant agencies
<b><i>Projects expected to commence in 2015–2016 or later</i></b>			
1	Parks management	<p>This audit will focus on the department's own planning processes including:</p> <ul style="list-style-type: none"> <li>• What programs and actions have been planned</li> <li>• Why those programs and actions were selected</li> <li>• Setting of performance indicators and monitoring of performance</li> <li>• Budget management.</li> </ul> <p>The audit would also consider how wilderness values (conservation) are balanced against visitor access (development).</p> <p>It was selected because management of parks represents almost 40% of DPIPWE's business activities, parks covers a significant portion of Tasmania's landscape and because of community and PAC interest.</p>	DPIPWE

No.	Topic	Themes	Public Sector Bodies
2	Government support for sport	<p>This project will focus on the economic efficiency and benefits, including social benefits, to the state from government support for sport including AFL games.</p> <p>While overall the State's investment in sport is not that significant it can have, or is suggested to have, major flow on economic benefits. The audit was selected to assess these benefits as well as social implications.</p>	DEDTA (or appropriate agency following current restructure), TT-Line, Tasracing, Momentum Energy, local government
3	Promoting and supporting investment	<p>This project will review the effectiveness of activities aimed at creating a climate for investment in Tasmania and in supporting business.</p> <p>It was selected because we want to assess progress against the State's economic plan including the extent to which it is resulting in improvements in the Tasmanian economy.</p>	DSG
4	Risdon Prison	<p>This audit would review the management of the Risdon prison including security, reduction in recidivism and cost control/efficiency considerations. The audit will explore the impact of prisoner release program run by NGOs such as Bethlehem House.</p> <p>It was selected for the following reasons:</p> <ul style="list-style-type: none"> <li>• In recent years a number of capital works have been incurred at Risdon</li> <li>• Prison population is growing</li> <li>• The average cost per prisoner is growing</li> <li>• Risdon has reportedly experienced security breaches</li> <li>• Minimising recidivism is an important program.</li> </ul>	DoJ

No.	Topic	Themes	Public Sector Bodies
5	Physical activity in public schools	<p>This project will look at effectiveness of public primary and high schools to involve students in organised physical activity. The audit would include review of:</p> <ul style="list-style-type: none"> <li>the existence and enforcement of relevant targets and guidelines as well as comparisons with other jurisdictions</li> <li>healthy food programs.</li> </ul> <p>The audit was selected because we wish to assess the effectiveness of physical activity programs and establish any relationship with apparently growing obesity.</p>	DoE
6	Random breath testing for drivers on Tasmanian roads	<p>This audit will assess the effectiveness of Tasmania Police's random breath testing (RBT) program and will include the extent to which the program is achieving internal objectives.</p> <p>This audit was flagged by us as a follow on from our Speed Safety audit tabled in 2009. That audit made a number of recommendations which may or may not also have relevance to RBT. In addition, motor vehicle drivers continue to be caught driving at alcohol levels above statutory levels and we wish to assess the success of Tasmania Police's RBT programs relating to this.</p>	DPEM
7	Gambling revenue	<p>The state collects approximately \$90m annually from gambling revenue part of which is used to regulate gambling and to carry out research into deterrence measures and their effectiveness. This audit will examine how deterrence measures are implemented, why they were selected and their impact.</p> <p>This audit was selected because of the suggested growing trend of gambling by the community and its harmful impacts.</p>	Treasury

No.	Topic	Themes	Public Sector Bodies
8	Attendance at school	<p>This audit will establish the extent to which children do or do not attend school and, if they don't, are schools still being funded for those attendances.</p> <p>It will also examine:</p> <ul style="list-style-type: none"> <li>the effectiveness of current policy whereby parents can choose which school to send their children to and the impacts this is having on attendances, school numbers, etc</li> <li>whether attendance procedures are consistently implemented across the State.</li> </ul> <p>This project is on our program because advice to us is that levels of non-attendance are high and where this is the case, funding arrangements don't respond.</p>	DoE
9	Management of citizens with mental health difficulties	<p>This audit will assess how effectively citizens experiencing mental health difficulties are managed. It will include suicide prevention programs.</p> <p>This audit was included in our program because evidence suggests mental health is a growing problem in all ages of the Tasmanian community and is a growing cost.</p>	DHHS and the three THOs who took over running mental health on 1 July 2013
10	Emergency medicine	<p>This audit will review the efficiency and effectiveness of provision of emergency health care at the four major hospitals and in other areas not served by a major hospital.</p> <p>The audit will include examining ambulance ramping and what this term means.</p> <p>This audit was added to our program because the emergency services provided by our major hospitals are critical to the health and well-being of our citizens. Hospitals are required to achieve established benchmarks which will provide a focus for the audit.</p>	DHHS and all three THOs

No.	Topic	Themes	Public Sector Bodies
11	Effectiveness of internal audit arrangements	<p>This audit will assess the efficiency and effectiveness of internal audit work carried out at selected government departments, government businesses and local government councils.</p> <p>An audit of this nature was completed in 2005 and followed up in 2007. Since then the Treasurer issued Treasurer's Instruction 108 Internal Audit and in 2014 the Minister for Local Government issued Ministerial Orders requiring the establishment in councils of audit panels.</p> <p>This audit was recommended by the Section 44 reviewers of TAO on the basis of significant changes in governance in recent years in the business and public sectors in recent years.</p>	Selected departments, government businesses and councils.
12	Administration of programs/projects funded from Tasmanian Forests Intergovernmental Agreement	The objective of the audit is to examine the effectiveness of selected State entities' administration of selected programs and/or projects funded from Tasmanian Forests Intergovernmental Agreement. It would examine the design of those programs and/or projects, appropriateness of processes for assessing and approving funding applications, management of compliance with the program/project requirements and monitoring and reporting performance against the program/project's objectives.	DSG (formerly DIER and DEDTA) and selection of other affected entities.

## AUDITS AND INVESTIGATIONS OF THE STATE'S EMPLOYER FUNCTIONS UNDER THE STATE SERVICE ACT 2000

Under section 18 of the *State Service Act 2012*, the Employer, as defined under that Act but currently the Premier, may request the Auditor-General to conduct an investigation into any matter which relates to the administration or management of the State Service under Part 4 of that Act.

Under section 23(1)(g) of the Audit Act, the Auditor-General may examine the performance and exercise of the Employer's functions and powers under this Act.

These provisions were introduced on 4 February 2013 providing the Auditor-General with the discretionary mandate to respond to requests from the Employer and/or to initiate audits or investigations.

In determining the selection of audits or investigations to be completed the public sector environment has been assessed resulting in projects detailed in the table below. However, prospective audits or investigations are not static; they are subject to review periodically. Changes in, or delays to, the program can arise primarily from identification of higher priority topics, reviews undertaken by the Employer, requests from the Employer and resource constraints. Normally, audits or investigations not commenced in 2013-14 will be 'rolled over' into the 2014-15 program. While each project is numbered, the order of completion may change.

No.	Topic	Themes	Public Sector Bodies
<i>Projects expected to commence in 2013-14</i>			
1	Absentee management including management of workers compensation claims	<p>This audit will examine costs associated with management of absenteeism and how this is being managed. The audit will establish reasons for absenteeism and benchmark:</p> <ul style="list-style-type: none"> <li>• award conditions regarding the types of leave permitted</li> <li>• approaches adopted by departments with those introduced by government businesses as it relates to sick leave</li> <li>• experience and management of workers compensation claims, costs thereof and impacts on insurance premiums paid</li> <li>• the time it takes for employees absent due to workers compensation to return to work and analysing inhibiting factors, if any.</li> </ul> <p>This audit was selected based on advice received that government departments experience high levels of absenteeism and workers compensation claims.</p>	DoE, Police, DoJ, THO South, and TasTAFE

No.	Topic	Themes	Public Sector Bodies
<i>Projects expected to commence in 2014-15 and later years</i>			
1	Succession planning in the general-government sector, workforce profiling and demographic influences	<p>This audit will assess how well these three elements of workforce management are understood, documented, planned and managed.</p> <p>The project was selected because of the ageing of the public sector workforce and the need to ensure appropriate planning for service delivery in future.</p>	DPAC, Treasury, DPIPWE, DHHS
2	Public sector recruitment	<p>This audit will have the same focus as the project completed in 2013-14 but will focus on doctors, school principals and very senior positions, including special executive service, within departments. Our work will also examine how long people recruited remain in the position taken.</p> <p>It was selected because this group was excluded from the first audit findings from which suggested a separate audit covering this group was warranted.</p>	All three THOs, DoJ, DoE, DPAC
3	Effectiveness of performance management systems in the general government sector	<p>A revised performance management framework was introduced in 2014. This audit will assess implementation and effectiveness. Management of poor and high performance will be included.</p> <p>This project will include:</p> <ul style="list-style-type: none"> <li>• assessing how performance management systems provide for development opportunities including the fairness, access and equity in staff access to professional learning across the State and whether or not resourcing is adequate to meet demand and expectations</li> <li>• approaches adopted by agencies to manage internal promotions based on advance assessment points or at other points.</li> </ul> <p>This audit was selected because effective management of employees is essential to ensuring existence of a happy and cohesive work force with positive service delivery outcomes.</p>	DoE, DHHS and DIER



No.	Topic	Themes	Public Sector Bodies
4	Redeployment arrangements	<p>This audit will assess compliance with established redeployment rules (employment directions) and effectiveness thereof. It will how agencies identify who or what is surplus and how redeployees are managed.</p> <p>This project was selected based on information provided to the effect that redeployees may not be being well managed and that a 'centralised approach' to this might work better than the current management at an agency level.</p>	DoJ, DPAC and TasTAFE

## RESPONSES FROM THE PAC AND ACTIONS TAKEN

Section 11 of the Audit Act required the Auditor-General to submit a draft annual plan of work (the plan) to the PAC which was done on 27 March 2014. The PAC must consider the plan and may comment on it to the Auditor-General. Formal response was received from the PAC on 11 June 2014, which is reproduced below along with our response to its suggestion.

### Comments Provided by the PAC

#### Endorsement of Annual Plan of Work 2014-15

*The Committee has resolved the following:*

1. *Endorsement of Annual Plan of Work 2014-15*

*The Committee endorses your Annual Plan of Work for 2014-15 as amended. It is understood by the Committee that if and when unforeseen issues and concerns arise there may be changes to the plan and priorities may change.*

2. *Request for review of Forestry funds*

*In addition, the Committee has resolved to request that you follow up the provision of and distribution of Federal funds to the Tasmanian forest industry following the changes to the forestry legislation.*

The Office has noted the PAC's request and included a project in the plan of work for 2015-16 or later, refer to item 12.

## STATE ENTITIES – EFFECTIVE AT 30 JUNE 2014

### Executive and Legislature

Office of the Governor

House of Assembly

Legislative Council

Legislature-General

### Ministerial Departments (including administered activities)

Department of Economic Development, Tourism and the Arts

Tourism Tasmania

Tasmania Development and Resources

Tasmanian Museum and Art Gallery

Department of Education

Department of Health and Human Services

Ambulance Tasmania

Housing Tasmania

Tasmanian Affordable Housing Limited

Department of Infrastructure, Energy and Resources

Department of Justice

Department of Police and Emergency Management

Department of Premier and Cabinet

Department of Primary Industries, Parks, Water and Environment

Department of Treasury and Finance

Treasurer's Annual Financial Report

General Government Financial Statements

Public Account Statements

Total State Financial Statements

### Government Business Enterprises

Forestry Tasmania

Newwood Holdings Pty Ltd\*

Newwood Energy Pty Ltd\*

Newwood Huon Pty Ltd\*

Newwood Smithton Pty Ltd\*

Hydro-Electric Corporation benefit of wind farms

AETV Pty Ltd

Bell Bay Power Pty Ltd\*

Bell Bay Three Pty Ltd\*

Hydro Tasmania Consulting (Holding) Pty Ltd\*

Hydro Tasmania South Africa (Pty) Ltd\*

HT Wind Operations Pty Ltd

Lofty Ranges Power Pty Ltd\*

Momentum Energy Pty Ltd

RE Storage Holding Pty Ltd\*

Macquarie Point Development Authority

Motor Accidents Insurance Board

Port Arthur Historic Site Management Authority

Private Forests Tasmania

Public Trustee

Tasmanian Public Finance Corporation

## State Owned Companies

Aurora Energy Pty Ltd

Auroracom Pty Ltd\*

Ezikey Group Pty Ltd\*

Metro Tasmania Pty Ltd

Metro Coaches (Tas) Pty Ltd\*

Tasmanian Irrigation Pty Ltd

Tasmanian Ports Corporation Pty Ltd

Flinders Island Ports Corporation Pty Ltd\*

King Island Ports Corporation Pty Ltd

Tasmanian Railway Pty Ltd

Tasmanian Water and Sewerage Corporation Pty Ltd

TasNetworks Pty Ltd

Tasracing Pty Ltd

Transend Networks Pty Ltd

TT Line Company Pty Ltd

## Local Government Councils

Break O'Day Council

Brighton Council

Brighton Industrial and Housing Corporation Pty Ltd

Microwise Australia Pty Ltd

Burnie City Council

Burnie Airport Corporation Unit Trust

Burnie Sports and Events Unit Trust

Tasmanian Communications Unit Trust

Central Coast Council

Central Highlands Council

Circular Head Council

Clarence City Council

Derwent Valley Council

Devonport City Council

Devonport Maritime & Heritage Authority\*

Dorset Council

Flinders Council

George Town Council

Glamorgan Spring Bay Council

Glenorchy City Council

Hobart City Council

Huon Valley Council

Kentish Council

King Island Council

Kingborough Council

Kingborough Waste Service Pty Ltd\*

Latrobe Council

Launceston City Council

York Park and Inveresk Precinct Authority

Launceston Flood Authority

Meander Valley Council

Northern Midlands Council

Sorell Council

Southern Midlands Council

Heritage Building Solutions Pty Ltd★

Heritage Education and Skills Centre Pty Ltd★

Tasman Council

Waratah-Wynyard Council

West Coast Council

West Tamar Council

## Local Government Authorities

Copping Refuse Disposal Site Joint Authority

Cradle Coast Authority

Dulverton Regional Waste Management Authority

Northern Tasmanian Regional Development Board Inc.

Southern Tasmanian Councils Association

Southern Waste Strategy Authority

## Other State Entities

Aboriginal Land Council of Tasmania

ANZAC Day Trust

Board of Architects of Tasmania★

Brittons Swamp District Water Board★

Brittons Swamp Drainage Trust★

Council of Law Reporting

Egg Lagoon Drainage Trust★

Elizabeth Macquarie Irrigation Trust★

Forest Practices Authority

Forthside Irrigation Water Trust★

Integrity Commission

Inland Fisheries Service

Lake Nowhere-Else Dam / Whitemark Creek Irrigation Trust★

Lawrenny Irrigation Trust★

Legal Aid Commission of Tasmania

Legal Profession Board

Lower Georges River Works Trust★

Marine and Safety Tasmania

Medical Radiation Science Professionals Registration Board★

Mowbray Swamp Drainage Trust★

National Heritage Trust

National Trust of Australia (Tasmania)

Office of the Director of Public Prosecutions

Office of the Ombudsman and Health Complaints Commissioner

Office of the Tasmanian Economic Regulator

Plumbers and Gasfitters Registration Board★

Property Agents Board

Property Agents Trust

River Clyde Trust

Retirement Benefits Fund Board

RBF Financial Planning Pty Ltd

66-80 Collins Street Pty Ltd★

RBF Direct Property Pty Ltd★

Richmond Irrigation Trust★

Royal Tasmanian Botanical Gardens

Schools Registration Board of Tasmania★

Solicitors' Trust

State Fire Commission

Tasmanian Beef Industry (Research and Development) Trust

Tasmanian Building and Construction Industry Training Board

Tasmanian Community Fund

Tasmanian Dairy Industry Authority

Tasmanian Early Years Foundation

Tasmanian Health Organisation – North

Tasmanian Health Organisation – North West

Tasmanian Health Organisation – South

Tasmanian Heritage Council

Tasmanian Pharmacy Authority★

Tasmanian Qualifications Authority

Tasmanian State Pool Account



Tasmanian Wilderness World Heritage Area\*\*

TasTAFE

Teachers Registration Board

Theatre Royal Management Board

The Nominal Insurer

Togari Drainage Trust\*

University of Tasmania

AMC Search Ltd

UTASAT Pty Ltd\*

Higher Education Research Data Collection\*\*

Wellington Park Management Trust

Workcover Tasmania Board

## Honorary Audits

University of Tasmania Foundations Inc.

## Audits by Arrangement

Common Ground Tasmania Limited

Local Government Association of Tasmania

Natural Resource Management – North

\* Audits Dispensed with

\*\* Grant Acquittal



## Tasmanian Audit Office

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