



Tasmanian
Audit Office

Auditor-General's Annual Plan 2025-26

5 June 2025

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Foreword from the Auditor-General

I am pleased to present my Annual Plan for 2025-26, pursuant to section 11 of the *Audit Act 2008* (Audit Act). It is the statement of intent for what I plan to achieve in the coming year.

To arrive at this Plan, I undertook a robust engagement process across the Parliament, public sector and other stakeholders to ensure we will be auditing the topics that matter to Tasmanians. This year I introduced 4 pillars to classify my audit coverage to ensure a link to the priorities of the people of Tasmania is present in every piece of work undertaken.

However, my Office's work does not come without its challenges. The performance audit program was developed based on the assumption of a maintenance of historical levels of resourcing. Due to reductions, comprising budget efficiency dividends, which are forecast to increase further in 2026-27, as well as the cessation of data analytics capability funding, 1 proposed audit has been removed from the 2025-26 program and 2 from 2026-27. These remain in my plan but are greyed out to demonstrate transparently the impact of a reduced level of funding.

Historical levels of funding for performance audit were already lower than in similar jurisdictions. The coverage my Office is able to provide does not align with the needs of a State the size and complexity of Tasmania. I am also required to build sustainability assurance capabilities to meet the new climate reporting requirements starting this year. Per the Office's Strategic Plan 2025-2028, I will continue to invest in the methodology, tools and capability to deliver a high quality and timely audit program.

At the direction of the Treasurer, my Office is contributing to a review of the Audit Act. A goal is to align our legislation with contemporary best practice according to the International Organisation of Supreme Audit Institutions Independence Principles¹, as well as benchmarking work undertaken by the Australasian Council of Auditors-General. I look forward to the legislative process resulting in an enhanced statutory model for independent assurance, integrity and transparency in Tasmania.

In closing, I would like to thank the dedicated staff of Audit Tasmania who will be assisting me to deliver my Annual Plan for 2025-26.



Martin Thompson
Auditor-General
5 June 2025

¹ United Nations General Assembly Resolution 69/228: Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions, 19 December 2014 ([Microsoft Word - N1471364](#)) Accessed on 14 May 2025.

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2025
PARLIAMENT OF TASMANIA

Auditor-General's Annual Plan 2025-26

5 June 2025

Presented to both Houses of Parliament pursuant to
Section 11(6) of the *Audit Act 2008*

Acknowledgement of Country

In recognition of the deep history and culture of Tasmania, we acknowledge and pay respect to Tasmanian Aboriginal people, the past and present custodians of this island. We respect Tasmanian Aboriginal people, their culture and their rights as the first peoples of this land. We recognise and value Aboriginal histories, knowledge and lived experiences and commit to being culturally inclusive and respectful in our working relationships.

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Auditor-General's reports and other reports published by the Office can be accessed via the Office's website. For further information please contact:

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ISBN: 978-1-7636906-6-0

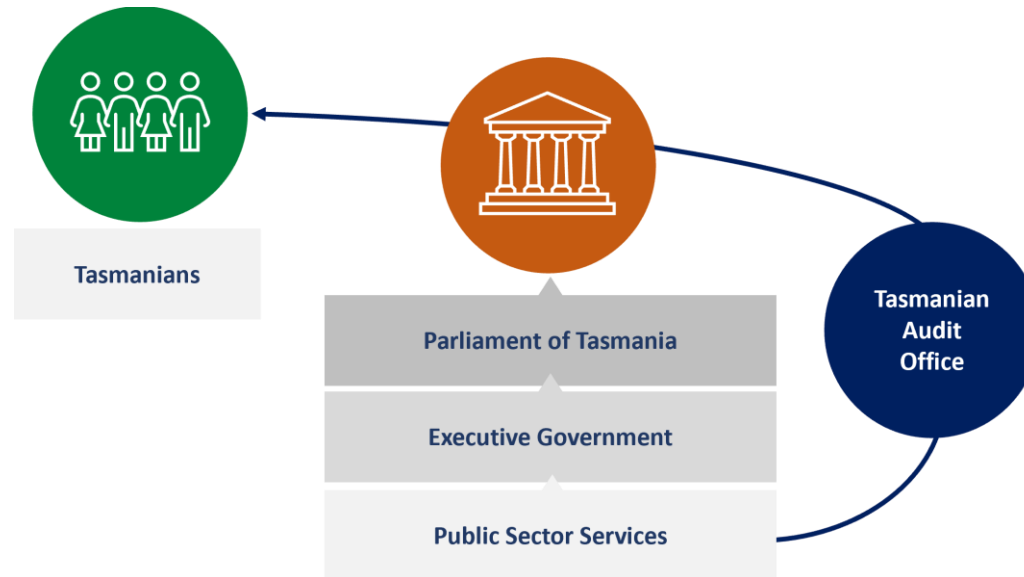
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Context

Role of the Auditor-General and the Tasmanian Audit Office

The Auditor-General and Tasmanian Audit Office are established under the *Audit Act 2008* (the Audit Act) and *State Service Act 2000*, respectively. Our role is to provide assurance to Parliament and Tasmanians on the performance of public sector entities.



We fulfil our role by performing:

- financial statement audits for public sector entities
- performance audits, compliance audits, examinations, and investigations on:
 - the effectiveness, efficiency and economy of public sector entity activities, programs and services
 - how public sector entities manage resources

- how public sector entities can improve their management practices and systems
- whether public sector entities comply with legislation and other requirements.

In these audits, we recommend changes that improve performance and promote accountability and transparency in government.

We may also do other audits by arrangement.

Reporting responsibilities

We table reports on our audits in Parliament.

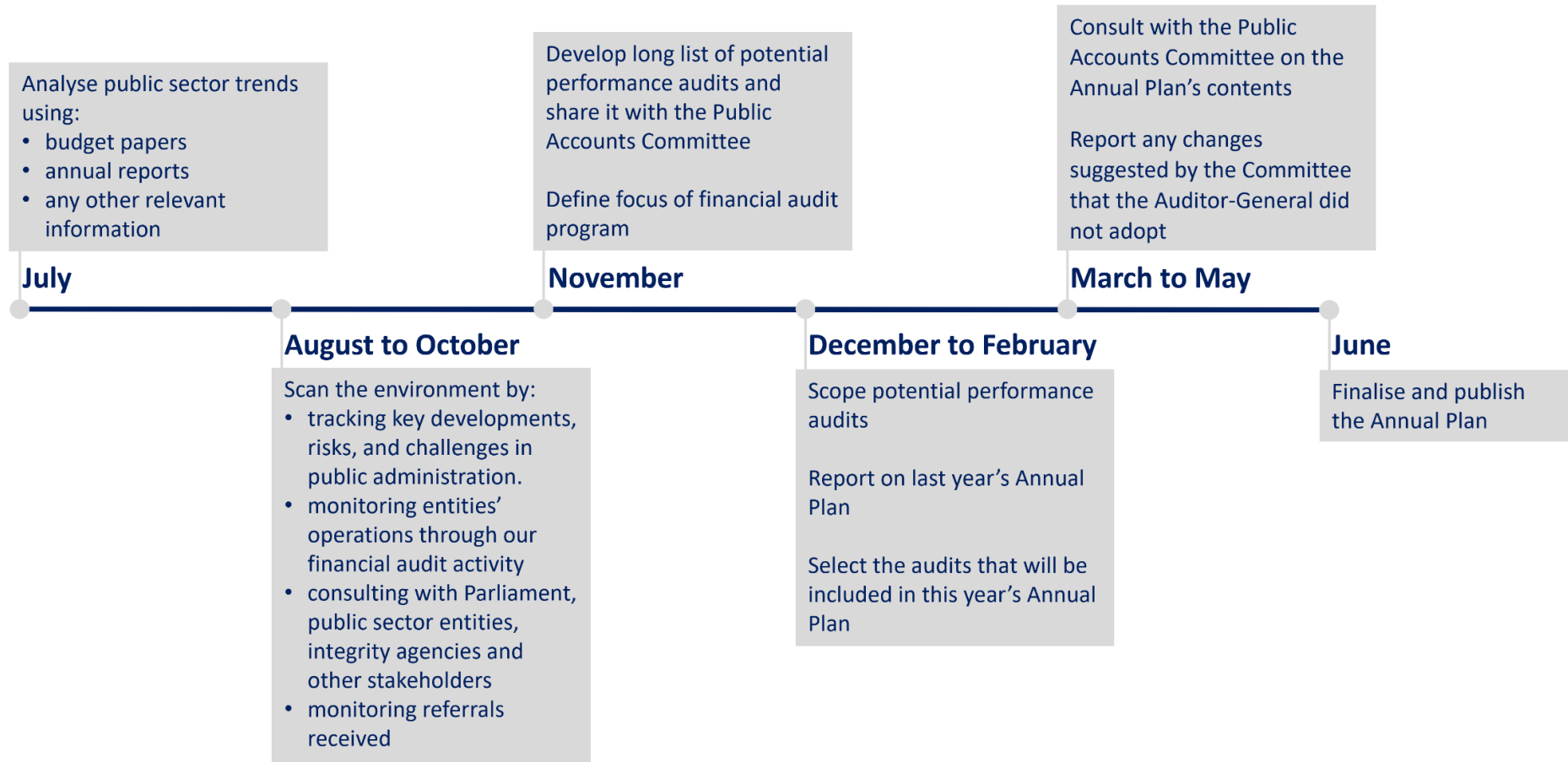
The Audit Act prescribes our reporting responsibilities. These include:

- providing to the relevant State entity's responsible Minister and relevant accountable authority:
 - audit reports expressing an opinion on the financial statements of State entities
 - management letters conveying audit findings
- reporting to Parliament on or before 31 December in each year on the audits of the financial statements of State entities and audited subsidiaries in respect of the preceding financial year
- reporting, at the discretion of the Auditor-General, the outcomes of performance or compliance audits, examinations, or investigations, to the Parliament, the Public Accounts Committee, or the Joint Standing Committee on Integrity.

To view our past audit reports, please visit our [reports](#) page.

Our planning process

Our planning process follows an annual cycle to ensure we are focused on contemporary audit practices, changes in the external environment and identification of risks impacting the public sector.



Key initiatives from the Office's Strategic Plan 2025-28

Utilise data analytic solutions

Audit and data analytics are closely intertwined, with data analytics playing an important role in modern auditing practices. We are seeking to expand our use of data analytics across financial and performance audits to:

- communicate audit results in different ways, such as data visualisation and interactive dashboards, to make the information accessible to a broader range of report users
- uncover insights in datasets that might not be visible through other audit methods, potentially identifying opportunities for efficiency or revealing waste or mismanagement
- automate repetitive tasks, to improve efficiency, consistency and accuracy of audits
- improve data quality across the public sector.

Develop sustainability report assurance methodology

The Australian Accounting Standards Board has issued two new sustainability reporting standards – one mandatory and one voluntary. The Australian Government has legislated that these new standards will be applied to companies established under the Corporations Act. The application to Corporation Act entities will be phased in over a three-year period. Broader application to other Public Sector entities will be determined by the Tasmanian Government, and where required, by Parliament.

There are 3 Public Non-Financial Corporations that will be required to start reporting from the 2025-26 financial year with some audit review required. A project team has been established to position the Office to ensure that it is ready for these new reporting and auditing requirements. The project will consider required research (requirements and skills assessment), staff recruitment and training, audit methodology and information technology capabilities.

Financial audit program

Delivering financial audits

Our financial audit program helps maintain accountability, transparency and effective financial administration within the Tasmanian public sector. Our audit opinions provide Parliament and Tasmanians with confidence that financial reports can be used to inform decision-making.

Our 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.

Financial audits are conducted by our staff or contracted audit service providers. All audits conducted with the assistance of contracted audit service providers are subject to project management and quality assurance review by the Office. All audit opinions are issued by the Auditor-General or an authorised delegate.

Our audit portfolio management aims to balance allocation of audits between our staff and contracted audit service providers. This allocation considers our financial budget, staff resources, and the level of highly specialised technical skills or expertise required in an audit, which may not currently exist within our Office. In instances where it is not practical or viable to build this expertise internally, external specialists are contracted to provide this capability.

Opinions on financial statements of State entities

Our audits of an entity's financial statements assess whether it presents their financial results and information fairly, in accordance with relevant standards and legislation. We provide an independent opinion on the financial report, confirming the reliability of the published financial information.

Opinion on the Annual Financial Report of the State of Tasmania

The Audit Act requires the Auditor-General to express an opinion as to whether the Treasurer's Annual Financial Report (TAFR) is fairly presented in accordance with the *Financial Management Act 2016* and applicable Australian Accounting Standards.

The TAFR is a key accountability document for informing Parliament and Tasmanians. It is the consolidated financial position and performance of the Total State and the General Government Sector.

Our opinion of the TAFR provides assurance that the published financial outcomes of the State of Tasmania are reliable, meaning users can confidently use the information to inform their decisions.

Parliamentary reports on results of financial audits

At the commencement and end of each audit cycle, the Auditor-General's reports to Parliament on the audit results. For the 2024-25 financial year, this will be done in 4 volumes.

Volume ...	reports on ...	and is expected to be tabled in ...
1	...audit findings related to the control frameworks of State entities and progress by Management in relation to prior year findings from our financial audits as well as progress against implementation of our performance audit recommendations and other investigations. This volume would also include the results for entities whose financial year ended 31 December.	July
2	...the status of financial statements audits and provides analysis and commentary on State entities and audited subsidiaries in the Public Financial and Public Non-Financial Corporations .	October
3	...the status of financial statements audits and provides analysis and commentary on State entities and audited subsidiaries in the General Government Sector and other uncategorised State entities and audited subsidiaries.	November
4	...the status of financial statements audits and provides analysis and commentary on State entities and audited subsidiaries in the Local Government Sector .	December

Each report tabling is followed by a presentation to Parliamentarians to provide them with a summary of the report and to highlight matters of importance. Where the report is finalised and tabled out of session, we offer presentations to members of Parliament in both the north and south of the State.

Audits by arrangement

Under the Audit Act we can conduct audits and provide other services of a kind commonly performed by auditors. We undertake audits by arrangement covering audits required by regulatory authorities, audits of council special committees, and grant acquittals.

Financial audit outputs

Our financial audit program must respond to change, such as new State entities being created or dissolved and other machinery of government changes. Because of this, the number of audits and assurance activities we do can vary throughout the year and over time.

Table 3 provides an overview of the outputs we expect to deliver in the coming year.

Table 3: Financial audits and assurance activities expected to be conducted for the 2024-25 financial year

Financial statement audits ¹	Number
Opinions of entities' financial reports	124
Opinion on the TAFR	1
Opinion on the Public Account	1
Other audits	
Audits by arrangement, including regulatory audits and financial acquittals ²	98
Parliamentary reports	
Audit of financial statements of State entities and audited subsidiaries of State entities 31 December 2025 and 30 June 2026 ³	4

Notes

1. The number of audits conducted varies each year due to changes in the number of public sector entities and the level of audit dispensation provided.
2. Based on 2023-24 data.
3. See the Reporting section in this plan for further information on the reports we plan to deliver in 2025-26 and 2026-27.

Key focus area

Each year across our financial audits, we focus on some key areas. For 2025-26, a key focus area will be on the design, implementation and operating effectiveness of revenue controls and property, plant and equipment controls.

Performance audit program

Selecting performance audits

We have developed the following pillars to help us narrow our focus on strategies, programs, and services that are significant to Tasmanians.



Performance audits included in the Annual Plan are selected by the Auditor-General following an assessment of the audit topic and consideration of the program's coverage of State entities and government sectors.

Criteria used to assess audit topics are...	The question(s) we ask is ...
potential impact	Will the potential audit promote accountability and, through its recommendations, improve administration? How many entities will find the findings and recommendations relevant?
significance – resources	How many resources (financial, assets, and personnel) are allocated to the audit topic?
significance – service users	How many Tasmanians are impacted by the audit topic?
significance – consequence	How significant are the consequences of not managing the audit topic well?
auditability	Can the topic be audited?
previous coverage	Has the audit topic been subject to previous audit coverage or other recent reviews and inquiries, including by the Parliament?

Delivering performance audits

Our performance audits and reviews are conducted in accordance with relevant standards issued by the Australian Auditing and Assurance Standards Board. In accordance with these standards, we set criteria against which we assess State entity performance. The results against the criteria are then used to form a conclusion against the objective.

Principles commonly assessed in performance audits are...	This means ...
economy	acquisition of the appropriate quality and quantity of resources at the appropriate times and at the best cost.
efficiency	the use of resources such that output is optimised for any given set of resource inputs, or input is minimised for any given quantity and quality of output.
effectiveness	the achievement of the objectives or other intended effects of activities at a program or entity level.
compliance	State entity compliance with all relevant regulation, policies and rules, whether externally or internally imposed.

Our staff typically deliver performance audits and reviews. However, we engage subject matter experts to advise on complex and technical issues.

We are committed to conducting follow up audits to:

- monitor State entities' progress in implementing recommendations from previous performance audits
- verify that actions taken by State entities have been effective in addressing the recommendations.

Audits selected for follow up exclude those selected for follow up by the Public Accounts Committee.

The performance audit program is not static and is regularly reviewed. Changes in, or delays to, the program can arise primarily from:

- the identification of a higher priority audit or examination undertaken at the discretion of the Auditor-General
- an audit or examination undertaken at the request of the Public Accounts Committee, Treasurer, Ombudsman, or Integrity Commission

- an audit or examination undertaken in collaboration with the Auditor-General of the Commonwealth or another state or a territory
- reviews undertaken by State entities or other third parties
- resource constraints.

Normally, audits and examination planned but not commenced in the one year will be 'rolled over' into the Annual Plan of the following year where they continue to be relevant. In some cases, following further consideration, audits may be removed from the Annual Plan.

We also receive referrals to undertake audits, examinations or investigations from elected officials, other integrity bodies, and members of the public. Each undergoes a triaging and preliminary assessment process to provide a recommendation to the Auditor-General whether an audit, examination or investigation from the matter raised should take priority over an audit in the Annual Plan.

Planned reporting to Parliament

See the Reporting section in this plan for further information on the performance audit reports we plan to deliver in 2025-26 and 2026-27.

Reporting

Performance audit reports we delivered in 2024-25

Report	Planned tabling date ¹	Actual tabling date ²
Alignment of the duration of custodial stays at Ashley with related sentencing orders	Not applicable ³	6 August 2024
Tasmanian Community Fund referendum support and assessment of grant funding to Australians for Indigenous Constitutional Recognition Ltd	Not applicable ⁴	8 August 2024
Follow up of the University of Tasmania's management of student accommodation	November 2024	21 November 2024
Follow up of the effectiveness of internal audit	November 2024	21 November 2024
Follow up of the management of underperformance in the Tasmanian State Service	November 2024	21 November 2024
Effectiveness of shared services arrangements in the General Government Sector	March 2025	26 May 2025
Department of Health's funding of community service organisations	May 2025	26 May 2025

- Notes:
1. Initial planned tabling date as communicated in the 2024-25 Annual Plan of Work.
 2. The completion of planned audits was affected by the decision to perform a review of the Tasmanian Community Fund review (also see Note 4) as well as preliminary assessments of several other referrals to the Office. The Auditor-General does not disclose the subject matter of referrals unless he determines that the outcome of a specific examination or investigation will be presented to the Parliament as a report under s.30 of the Act.
 3. This report was not included in the 2024-25 Annual Plan of Work. The audit was in response to a recommendation made in the Commission of Inquiry into the Tasmanian Government's [Responses to Child Sexual Abuse in Institutional Settings \(COI\) Report](#).
 4. This report was not included in the 2024-25 Annual Plan of Work. The Auditor-General decided to undertake the review of the Tasmanian Community Fund after receiving a referral relating to the referendum and a grant awarded to Australians for Indigenous Constitutional Recognition Ltd.

Financial audit reports we delivered in 2024-25

Auditor-General's report on the financial statements of State entities	Tabling date
Volume 1 – Public Financial Corporations and Public Non-Financial Corporations, Audit of State entities and audited subsidiaries of State entities 30 June 2024	28 November 2024
Volume 2 – General Government Sector, including Treasurer's Annual Financial Report, Audit of State entities and audited subsidiaries of State entities 31 December 2023 and 30 June 2024	12 March 2025
Volume 3 — Local Government, Audit of State entities and audited subsidiaries of State entities 30 June 2024	12 March 2025

Tasmanian Audit Office accountability reports tabled

Report	Tabling date
Tasmanian Audit Office Annual Report 2023-24	15 October 2024

Reports we plan to deliver in 2025-26

Performance audit reports²

Report	Focus	Phase	Planned tabling
Investigation of the Wilkinsons Point land sale	This investigation stems from a referral and the audit plan is currently under development.	Implementation	Quarter 1 2025-26

² Subject to funding availability. At least 2 performance audits will be cut from this program (outlined in grey).

Report	Focus	Phase	Planned tabling
Management of landfills	<p>In 2023, half of the one million tonnes of waste generated in Tasmania went to landfill.³ While extensive work is being undertaken to divert waste from landfill, the risks and future costs associated with landfill provision, rehabilitation and aftercare are significant. As such, effective regulation and management of landfills is important to minimise the risk to Tasmania's environment and natural resources.</p> <p>This audit is assessing the effectiveness of governance and regulatory oversight of landfill management, including providing for future rehabilitation and aftercare.</p> <p>The audit will improve Parliament's oversight of the Environment Protection Authority, Department of Natural Resources and Environment and selected councils'⁴ regulation and management of publicly owned landfills in Tasmania.</p>	Reporting	Quarter 1 2025-26
Facilitating investment in Tasmania	<p>Activities by State entities related to investment facilitation are not overly transparent. Some of this is out of necessity as investors projects are kept confidential during the early stages and certain information must remain commercial-in-confidence. However, publicly available information on investment facilitation is limited to the dollar value each year. Similar organisations in other jurisdictions also report on other performance measures, such as the number of projects, the number of new jobs, wage expenditure and innovation expenditure.</p> <p>The limited amount of publicly available information means that State entities involved in investment facilitation, such as the Office of the Coordinator-General, are often the focus of questions in Parliament and in the media. Questions include whether public resources are used effectively and in accordance with relevant legislation and policies.</p> <p>This audit will provide information on how effectively investment facilitation in Tasmania is performed, focusing on the Coordinator-General's function of investment facilitation.</p>	Implementation	Quarter 2 2025-26

³ Tasmanian Waste and Resource Recovery Board Annual Report 2022-23

⁴ Break O'Day, Circular Head, Dorset, Glenorchy City, Hobart City and Huon Valley councils.

Report	Focus	Phase	Planned tabling
Management of gifts and benefits by State Government entities	<p>Effective management of gifts and benefits helps ensure decisions regarding the allocation of public resources, including public money, are made with transparency and integrity.</p> <p>We propose to assess whether General Government Sector entities effectively manage gifts and benefits to mitigate real or perceived conflicts of interest.</p> <p>The audit will use data analytics to determine if public servants were approved to use gifts such as, tickets to sporting events).</p> <p>The audit will provide Parliament with insights into whether entities:</p> <ul style="list-style-type: none"> • have appropriate policies and controls to manage and gifts and donations • publicly reported gifts and benefits received. 	Starting in 2025-26	Quarter 3 2025-26
Human Resources Information System (HRIS) - pre-implementation review	<p>Effective governance arrangements in IT projects support:</p> <ul style="list-style-type: none"> • alignment of the project with whole-of-government goals • efficient, transparent and accountable decision-making • effective risk identification, assessment and management • effective stakeholder engagement • optimal resource allocation and utilisation. <p>We propose to assess whether the governance arrangements for the HRIS project enabled timely identification and resolution of key issues.</p>	Starting in 2025-26	Quarter 4 2025-26
Follow up of audit recommendations from previous reports	Audit 1 – Management of the state road network (tabled 2020-21)	Starting in 2025-26	Quarter 2 2025-26
	Audit 2 – Recruitment and Performance Management of General Managers (tabled 2020-21)		Quarter 3 2025-26

Report	Focus	Phase	Planned tabling
	Audit 3 – The Strong Families Safe Kids Advice and Referral Line (tabled 2021-22)		Quarter 4 2025-26
Strategic management of port infrastructure	<p>Tasmania has four major publicly owned ports at Bell Bay, Burnie, Devonport and Hobart, which are managed by TasPorts. According to TasPorts, over 99 percent of goods leaving and arriving in Tasmania are moved by sea. Therefore, an efficient and effective port system is critical to meeting the current and future needs of Tasmania.</p> <p>This audit is assessing whether Tasmania’s port infrastructure is governed and managed in a way that is responsive to current and future needs.</p> <p>The audit will improve Parliament’s oversight of TasPorts’ management of port infrastructure.</p>	Starting in 2025-26	Quarter 1 2026-27
Performance Audits, delivery subject to maintaining historic levels of resourcing:			
Effectiveness of the Tasmanian Planning Scheme	<p>The Tasmanian Planning Scheme was introduced as the single, state-wide planning scheme to deliver consistency in planning controls and rules across the State. Its objective is to ensure a fairer, faster, cheaper and simpler planning system for all Tasmanians.</p> <p>Accordingly, effective implementation of the Scheme by responsible parties⁵ is pivotal to achieving the intended objective.</p> <p>This audit is assessing how effectively the Tasmanian Planning Scheme was implemented.</p> <p>The audit will assess performance data to assess whether the intended outcomes are being achieved.</p> <p>The audit will provide Parliament with insights into:</p> <ul style="list-style-type: none"> • how well the Scheme is being implemented by a selection of State entities 	Audit to be removed from Plan	Not resourced to deliver

⁵ State Planning Office; Tasmanian Planning Commission; and councils, among others. Final auditees will be determined in planning phase.

Report	Focus	Phase	Planned tabling
	<ul style="list-style-type: none"> the impact of the Scheme i.e., whether the intended objectives are being realised. 		

During the process to arrive at our audit topics, we removed the following audits listed on the Auditor-General's Annual Plan 2024-25 due to reprioritisation against our selection criteria. The acquittal of the previous plan is shown at Appendix 1:

- Supporting students with a disability
- Road Safety Enforcement

Financial audit reports

Auditor-General's report on the financial statements of State entities	Planned tabling
Volume 1 – Audit findings related to State entities' control frameworks and results for those entities with a year end of 31 December 2024	July 2025
Volume 2 – Audits of Public Financial Corporations and Public Non-Financial Corporations, State entities and audited subsidiaries of State entities 30 June 2025	October 2025
Volume 3 – Audits of General Government Sector State entities, other uncategorised State entities and audited subsidiaries of State entities 30 June 2025	November 2025
Volume 4 – Audits of Local Government Sector State entities and audited subsidiaries of State entities 31 December 2024 and 30 June 2025	December 2025

Tasmanian Audit Office accountability reports

Report	Planned tabling
Tasmanian Audit Office Annual Report 2024-25	October 2025

Reports we plan to deliver in 2026-27

Performance audit reports

Report	Focus	Phase	Planned tabling
Reimbursement of councillor expenses in local government	<p>The <i>Local Government Act 1993</i> allows for reimbursement of reasonable expenses incurred by councillors while performing their duties.</p> <p>Clear and equitable expense reimbursement practices help maintain public confidence in the governance and financial management of councils.</p> <p>We propose to assess if local councils have robust policies, processes and controls in place to manage councillor expense reimbursements.</p> <p>The audit will use Artificial Intelligence tools to assess councils' policy compliance with legislative requirements. This is in accordance with our Office's strategic plan to embed new ways of working efficiently.</p> <p>The audit will provide Parliament with insights into how councils manage public funds, highlighting areas for improvement to ensure consistency, equity, and public trust in local government operations.</p>	Starting in 2025-26	Quarter 2 2026-27
Stadiums Tasmania governance arrangements	<p>Stadiums Tasmania is responsible for overseeing the sound use, management, operations, maintenance and investment in major public stadiums and related assets in Tasmania. Its aim is to maximise the economic and community benefits provided by Tasmania's major public stadia infrastructure.</p> <p>Effective governance is pivotal to ensuring maximum economic and community benefits are achieved.</p>	Starting in 2026-27	Quarter 3 2026-27

Report	Focus	Phase	Planned tabling
	<p>We propose to assess the effectiveness of Stadium Tasmania's governance arrangements for early implementation of the new stadium and management of existing stadiums and related assets.</p> <p>The audit will improve Parliament's oversight of Stadiums Tasmania's governance arrangements by providing information on how effectively they monitor and report on its management of stadiums and related assets.</p>		
Violence in Government Schools	<p>Workplace violence and aggression in schools pose significant risks to the health and safety of staff and can disrupt student learning outcomes. Teachers, principals, and support staff are vulnerable to incidents of violence, making it essential for schools to have robust strategies to mitigate these risks.</p> <p>We propose to assess whether the Department for Education, Children and Young People's actions to protect employees and students from workplace violence are effective.</p> <p>Depending on the quality of data available, the audit will consider data analytics, such as assessing incident and enrolment data.</p> <p>The audit will provide Parliament with insights into the effectiveness of the Department's approach to managing workplace violence and highlight opportunities to improve the safety and well-being of school staff.</p>	Starting in 2026-27	Quarter 4 2026-27
Homelessness	<p>According to the 2021 census, the number of Tasmanians facing homelessness has increased by 45% to 2,350 since 2016. Approximately 36% of these are known to be experiencing primary or secondary homelessness.</p> <p>The waiting list for social housing as of June 2023 had reached 4,598 applications. As of November 2024, priority applicants on the housing register were waiting 85.7 weeks.⁶</p>	Starting in 2026-27	Quarter 4 2026-27

⁶ [Homes Tasmania Dashboard - November 2024](#), p16

Report	Focus	Phase	Planned tabling
	<p>We propose to assess if State entities are effectively responding to homelessness. The audit will include data analysis of trends of homelessness across the state, including the housing waitlist.</p> <p>The audit will improve Parliament’s oversight of selected State entities⁷ response to homelessness, by providing insights into:</p> <ul style="list-style-type: none">governance arrangements to support a coordinated approach address the issueeffectiveness of selected initiatives targeting homelessness, such as early intervention programs.		
Follow up of audit recommendations	Audit 1	Starting in 2026-27	Quarter 1 2026-27
	Audit 2		Quarter 2 2026-27
	Audit 3		Quarter 3 2026-27
Performance Audits, delivery subject to maintaining historic levels of resourcing:			
Water management	<p>Freshwater is essential for Tasmania’s economy, environment, and quality of life.</p> <p>Several entities⁸ have responsibility to manage freshwater. As such, a coordinated, strategic approach to managing freshwater resources is essential.</p> <p>We propose to assess if Tasmania’s freshwater resources are efficiently and effectively managed by responsible entities using a coordinated approach.</p>	Starting in 2026-27	Quarter 3 2026-27

⁷ Homes Tasmania and other selected entities

⁸ Department of Natural Resources and Environment; Hydro Tasmania; Tasmanian Irrigation; and TasWater.

Report	Focus	Phase	Planned tabling
	<p>Water conservation, water allocation and other data in relation to strategic objectives, such as AgriVision 2050, Rural Water Use Strategy may be assessed to get a holistic picture.</p> <p>The audit will provide Parliament with an evaluation of the coordination and governance of water management efforts across Tasmania. It will examine how well these practices align with strategic objectives for water sustainability and agricultural expansion, offering insights that may be applicable to other areas of public resource management.</p>		
Safe at Home Family Violence System	<p>Introduced in 2004, Safe at Home is designed to address the risk and safety needs of victims and children and hold perpetrators accountable.</p> <p>We propose to assess the effectiveness of Safe at Home in responding to family violence and ensuring victims safety.</p> <p>This will be a data-intensive audit, involving a comprehensive analysis of incident data, program metrics, and inter-agency reporting to ensure data quality and reliability across the Safe at Home program.</p> <p>The proposed audit will improve Parliament's oversight of the Safe at Home by providing information on:</p> <ul style="list-style-type: none"> the program's impact on reducing family violence and improving victim outcomes the efficiency and effectiveness of resources used to respond to family violence inter-agency⁹ collaboration relating to family violence. 	Starting in 2026-27	Quarter 4 2026-27

⁹ Department of Justice; Department of Police, Fire and Emergency Management; Department of Health; Department of Premier and Cabinet; Department for Education, Children and Young People.

During the process to arrive at our audit topics, we removed the following audits listed on the Auditor-General's Annual Plan 2024-25 due to reprioritisation against our selection criteria. The acquittal of the previous plan is shown at Appendix 1:

- Offenders in the community
- Biosecurity protection from the import and incursion of pests and diseases.

Financial audit reports

Auditor-General's report on the financial statements of State entities	Planned tabling
Volume 1 – Audit findings related to State entities' control frameworks and results for those entities with a year end of 31 December 2024	July 2026
Volume 2 – Audits of Public Financial Corporations and Public Non-Financial Corporations, State entities and audited subsidiaries of State entities 30 June 2025	October 2026
Volume 3 – Audits of General Government Sector State entities, other uncategorised State entities and audited subsidiaries of State entities 30 June 2025	November 2026
Volume 4 – Audits of Local Government Sector State entities and audited subsidiaries of State entities 31 December 2024 and 30 June 2025	December 2026

Tasmanian Audit Office accountability reports

Report	Planned tabling
Tasmanian Audit Office Annual Report 2025-26	October 2026

Appendix 1: Acquittal of performance audits in the 2024-25 Annual Plan

Audit Key:	Status	2024-25				2025-26				2026-27			
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Custodial sentences at Ashley Youth Detention Centre ¹	Completed												
Tasmanian Community Fund referendum support and assessment of grant funding to Australians for Indigenous Constitutional Recognition Ltd ¹	Completed												
Follow up of selected audits not covered by the Committee	Completed												
Effectiveness of shared services arrangements in the General Government Sector	Completed												
Management of landfills	Reporting												
Department of Health's funding of community service organisations	Completed												
Facilitation of Investment in Tasmania	Implementation												

Audit Key:	Status	2024-25				2025-26				2026-27			
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Investigation of the Wilkinsons Point land sale ¹	Implementation												
Supporting students with disability	Removed from plan												
Effectiveness of the new Tasmanian Planning Scheme	Subject to resourcing												
Managing freshwater resources ²	Subject to resourcing												
Strategic management of port infrastructure	Subject to resourcing												
Road safety enforcement ³	Removed from plan												
Follow up of selected audits not covered by the Committee ⁴	Starting in 2025-26												
Government supported strategies to homelessness	Starting in 2026-27												
Effectiveness of Safe at Home	Subject to resourcing												

Audit Key: ■ shows 2024-25 plan ■ shows 2025-26 plan	Status	2024-25				2025-26				2026-27			
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Offenders in the community ³	Removed from plan												
Biosecurity protection from the import and incursion of pests and diseases ³	Removed from plan												
Tasmanian Irrigation progress against intended outcomes ²	Moved into freshwater audit												

- Notes:
1. These audits were added to our 2024-25 program during the year. Performance of these audits impacts on the timeline for delivering other audits.
 2. The Managing Freshwater Resources and Tasmanian Irrigation audits have been combined to an audit on the water management.
 3. These audits have been replaced by other, higher priority audits in the 2026-27 Annual Plan of Work.
 4. We are now doing a rolling program of follow up audit reports that focus on the implementation of recommendations from one audit report. The previous approach was to follow up 3 to 4 audits in one report.

Appendix 2: Transmittal letter



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5 June 2025

Chair, Parliamentary Standing Committee of Public Accounts
President, Legislative Council
Speaker, House of Assembly
Parliament of Tasmania
Parliament House
HOBART TAS 7000

Dear Chair, President and Speaker,

Auditor-General's Annual Plan 2025-26

In accordance with section 11 of the *Audit Act 2008*, I submit my Annual Plan for 2025-26.

Yours sincerely

Martin Thompson
Auditor-General

Acronyms and abbreviations

Audit Act	<i>Audit Act 2008</i>
Office	Tasmanian Audit Office
Public Accounts Committee	Parliamentary Standing Committee of Public Accounts
TAFR	Treasurer's Annual Financial Report



Front cover photo: Hiking Overland Track

Photographer: Mikulas Photography

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