



Tasmanian
Audit Office

Follow up of selected Auditor-General reports tabled between November 2016 and October 2018

Report No.5 of 2022-23

Objective and Scope

To form a reasonable assurance opinion on the degree to which State entities implemented the recommendations made in 4 reports:

- 2017 Park management
- 2017 Use of fuel cards
- 2018 TasWater
- 2018 Use of Tasmanian Government Cards (TGCs).

Audit conclusion

The recommendations were implemented effectively and helped improve compliance, efficiency, effectiveness or economy of the relevant State entity's activities.

Park management report

The Park management audit looked at the effectiveness of the systems used for the planning and management of national parks

The 2017 report made 10 recommendations to improve monitoring and reporting systems

The Follow up audit found all 10 of the recommendations had been implemented.

Park management - findings

Several tools have been developed to improve the environmental management system:

- Mapping reserves within environmental zones rather than regional boundaries
- Landscape-scale strategies to manage environmental threats
- Centralised Asset Management System to track the status of assets, inspections, threats and progress against them.

Fuel cards report

The Fuel cards audit examined transactions made by all 20 of the State entities that used fuel cards in the 2015 calendar year

The 2017 report made 10 recommendations:

6 recommendations were only relevant to some of the entities

4 recommendations were addressed to all 20 entities.

Fuel cards - findings

5 recommendations 100%, the other 5 ranged from 60% to 78%, as below:

Recommendations not fully implemented		Extent
1	Make the correct fuel type clearly visible in each vehicle	64%
4	Process to monitor fills in excess of tank capacity	60%
6	Logbooks	75%
9	Use analytic reports to monitor fuel usage	70%
10	Procedures to assess if they have surplus cards	78%

TasWater report

The 2018 audit assessed the outcomes of reforms to the water industry, which included the establishment of TasWater

The 2018 report said most of the intended outcomes had been realised, but made 9 recommendations

The Follow up audit found TasWater had implemented all 9 of the recommendations.

TasWater findings

1. Improved sampling and compliance, no long-term boil water alerts since 2018
2. Improved wastewater management compliance
3. Continues to assess the condition of its infrastructure assets
4. Uses condition assessments and criticality for its risk-based approach to prioritising maintenance and investment in infrastructure

TasWater findings

5. Finalised its rationalisation strategy, prioritising compliance
6. Increased debt funding and accelerated its infrastructure investments
7. Achieved more of the minimum customer service standards
8. Improved its customer satisfaction scores
9. Reports performance to the community, developed a Customer Experience Strategy to anticipate future customer expectations.

Tasmanian Government Cards (TGCs)

The 2018 audit examined:

- Internal controls over the use of TGCs
- Compliance with Agency policies and TI 705.

The 2018 report made 2 recommendations:

1. Consider measures to improve document retention for purchases
2. Ensure cards are only used by the cardholder, as intended by TI 705.

Tasmanian Government cards - findings

1: All 8 agencies considered measures to improve document retention

Status of implementation	Number of agencies
Considered and implemented technological changes	2
Considered and have changes planned or underway	2
Options still under consideration	1
Considered then decided against technological changes	3

Tasmanian Government Cards (TGCs)- findings

2: All 8 agencies have ensured the cards are only used by the cardholder.

Treasury updated its instructions in 2019, including a requirement for cardholders to sign an acknowledgement form prior to receiving a TGC.

This provided a vehicle for change across the State Service, specifically stopping cardholders instructing their assistants to use the card.

Responses

All of the entities accepted the follow up report as being a true and accurate reflection, noting that most of the recommendations had been fully implemented.

Responses from NRE Tas and DPFEM described additional work being undertaken to address the remaining recommendations made in the Fuel cards report.