Tasmanian
Audit Office

**Report of the Auditor-General
No. 8 of 2017-18**

Follow up of selected
Auditor-General reports:
March 2015 to May 2015

May 2018

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INTRODUCTION

This is a summary report of *'Follow up of selected Auditor-General reports March 2015 to May 2015'*, a follow up audit of previously tabled reports. The full report can be found on our website: www.audit.tas.gov.au

AUDIT OBJECTIVE

The objective of the audit was to form conclusions on the:

- extent to which recommendations made in the four reports have been implemented
- appropriateness of the rationale or evidence to support non-implementation.

AUDIT SCOPE

The report covers four audits tabled between March and May 2015:

State entities involved	Recommendations
Security of information and communications technology (ICT) infrastructure Tabled 26 March 2015	
• Department of Treasury and Finance (Treasury) • Department of Primary Industries, Parks, Water and the Environment (DPIPWE) • Department of Premier and Cabinet (DPAC) • Department of Health and Human Services (DHHS) • Department of Police, Fire and Emergency Management (DPFEM), previously Police and Emergency Management (DPEM)	The report contained 44 recommendations. DPIPWE, DPAC, DHHS and DPFEM in general, accepted the recommendations. Treasury noted the recommendations.

State entities involved	Recommendations
Tasmanian Museum and Art Gallery: compliance with the *National Standards for Australian Museums and Galleries* Tabled 26 March 2015	
• Department of State Growth (State Growth) • Tasmanian Museum and Art Gallery (TMAG)	The report contained 11 recommendations. State Growth noted that the national standards were a set of ideals and the government intended to review the governance arrangements at TMAG. TMAG noted the recommendations and stated it would take them into consideration.
Number of public primary schools Tabled 26 May 2015	
• Department of Education (DoE)	The report contained seven recommendations. DoE agreed to take the recommendations into consideration.
Road management in local government Tabled on 26 May 2015	
• Central Highlands Council (CHC) • Devonport City Council (DCC) • Northern Midlands Council (NMC) • Waratah-Wynyard Council (WWC)	The report contained 15 recommendations. CHC, NMC and WWC accepted the recommendations. DCC noted the recommendations with some concerns regarding the audit methodology.

AUDIT APPROACH

The audit was conducted in accordance with Australian Standard on Assurance Engagements ASAE 3500 *Performance Engagements* issued by the Australian Auditing and Assurance Standards Board for the purpose of expressing a reasonable assurance conclusion.

The audit approach included:

- requesting entities subject to the initial audits to self-assess the degree to which the recommendations had been implemented
- testing the assertions made by the entities involved as to the extent of implementation of the recommendations
- undertaking additional testing and revisiting the original audit tests where relevant
- undertaking discussions with respondent staff.

MANAGEMENT RESPONSIBILITY

The entities had the responsibility for implementing the recommendations contained in the original reports.

AUDITOR-GENERAL'S RESPONSIBILITY

In the context of this audit, my responsibility is to express a reasonable assurance conclusion on the extent to which the recommendations from the relevant previous audits have been implemented and the appropriateness of the rationale or evidence to support non-implementation.

AUDITOR-GENERAL'S CONCLUSIONS

Security of information and communications technology (ICT) infrastructure

ICT security is a critical risk, the impacts of which have been played out regularly in the media. We expect State entities to place a high priority on addressing this risk and leading the way in the implementation of risk mitigation strategies.

ICT security measures should ensure that all systems are secure and provide a safe environment for government:

- staff to carry out the entity's business
- customers to interact with the entity.

Treasury and DPAC substantially implemented our recommendations and DPFEM is progressing well. DPIPWE and DHHS have yet to fully address ICT security risk.

Recommendation

All entities continually assess the adequacy of their ICT security and ensure resources are allocated to address high risk areas.

Tasmanian Museum and Art Gallery: compliance with the *National Standards for Australian Museums and Galleries*

We are pleased to confirm that:

- State Growth has fully implemented the recommendations
- TMAG has fully implemented eight recommendations
- TMAG has made significant progress on implementing the remaining recommendation.

Number of public primary schools

In recognition of the current government policy of no forced school closures, we accept the position taken by DoE in relation to not implementing most of the recommendations in our 2015 report.

Road management in local government

CHC, DCC and NMC have either fully implemented or substantially implemented our recommendations.

WWC has fully or partially implemented the recommendations with the exception of two which it has delayed. These do not create a serious risk.

Ric De Santi

Acting Auditor-General

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For the full report go to:
http://www.audit.tas.gov.au/publications/reports-to-parliament/