

Audit topic selection

- The Auditor-General considers many potential performance audit topics each year.
- Selected topics are included in the Annual Plan.
- VAGO uses a series of steps and principles to determine which performance audits to undertake.
- The Auditor-General consults the Public Accounts and Estimates Committee on proposed performance audit topics.

- We analyse public sector performance against the Government's visions and goals.
- We identify potential areas of audit interest. These include programs that have inherent risk, underperformance issues or strong public interest.
- We assess the risk and materiality of the topic to measure the potential economic, social and environmental impact on the community.

We receive correspondence from the public and from MPs suggesting areas for investigation and audit.

- We ask if the issue meets our criteria for materiality and risk. Sometimes the issue is an early warning of performance problems, but is not suitable for audit.
- We ask if someone else can help to find the right channel for addressing the complainants concerns.

In 2010 a request for an audit was received from the Legislative Council. It was assessed against the risk and materiality criteria and VAGO decided to do the audit.

More information

VAGO

www.audit.vic.gov.au

Phone: 8601 7000

Level 24, 35 Collins Street
Melbourne, Victoria 3000

comments@audit.vic.gov.au