

VERIFIED TRANSCRIPT

PUBLIC ACCOUNTS AND ESTIMATES COMMITTEE

Inquiry into Victoria's Audit Act 1994

Melbourne — 7 April 2010

Members

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Witnesses

Mr P. Allen, Public Sector Standards Commissioner, and

Ms K. Cleave, Chief Executive Officer, State Services Authority.

The CHAIR — I declare open the Public Accounts and Estimates Committee hearings on the inquiry into Victoria's Audit Act 1994. On behalf of the committee I welcome Mr Peter Allen, public sector standards commissioner, and Ms Karen Cleave, chief executive officer, State Services Authority. Members of the public and the media are also welcome. In accordance with the guidelines for public hearings, I remind members of the public they cannot participate in the committee's proceedings. Only officers of the PAEC secretariat are to approach PAEC members. Officers as requested by the public sector standards commissioner or the chief executive officer of the State Services Authority can approach the table during the hearing. Members of the media are also requested to observe the guidelines for filming or recording proceedings in the Legislative Council committee room.

All evidence taken by this committee is taken under the provisions of the Parliamentary Committees Act and is protected from judicial review. However, any comments made outside the precincts of the hearing are not protected by parliamentary privilege. There is no need for evidence to be sworn. All evidence given today is being recorded. Due to delays experienced in the transcription of hearings by Hansard, because they are very busy this month, witnesses will be provided with proof versions of the transcript in a few weeks time, which should be verified and returned within three working days of receipt. In accordance with past practice, the transcripts and any presentations will then be placed on the committee's website.

I now pass to the two of you for any opening comments. Committee members will ask questions relating to your functions and the terms of reference of the inquiry. The procedure will be that we will take it in turn to ask questions. I ask that all mobile telephones be turned off.

Our particular interest is obviously in the review of the Audit Act and the role of the Auditor-General, but in some of our discussions we understand that there may be some possible intersection between the work of the Auditor-General, particularly as has been emerging lately, and the work of the State Services Authority. We also realise there is an inquiry going on. We have said in our discussion paper that we will look at that when it comes up, but certainly from the point of view of Parliament we see this as the committee which is conducting an inquiry into the role of the Audit Act and the Auditor-General for Parliament.

Mr ALLEN — Thank you very much, Chair. I have obviously read your discussion paper with a great deal of interest and, as you have flagged, there are issues that we may need to discuss at some later date when the inquiry that I am currently involved in with Elizabeth Proust is concluded. There are also a number of other issues flagged in the paper that relate to the broadly defined interests of the category of central agencies that together impact in different ways on improving public sector performance across the board. I might ask the chief executive officer, Karen Cleave, to quickly run through the presentation and then we can open it up for your questions.

Overheads shown.

Ms CLEAVE — You all have a copy of the presentation and I will give a very quick outline. The presentation today basically revolves around part 4 of the Public Administration Act, that part of the act which created the State Services Authority. The Public Administration Act of 2004 was proclaimed in December and we became operational in 2005. The purpose of the act was to provide a framework for good governance, and you can read that yourselves. The Public Administration Act and the Financial Management Act are the two premier pieces of legislation that govern the behaviour of public officials, public servants and public sector workers. As you are aware, one act is administered by the Premier and the other by the Treasurer. The act is divided into eight parts, the first five being the more important in relation to today's matter.

The act provides for the structure of the State Services Authority. We must have a chair and a public sector standards commissioner. The public sector standards commissioner is Peter, and he is independently appointed by government; the chair is appointed by government; and other members are appointed by government from time to time, as required. They are all Governor-in-Council appointments; the public sector standards commissioner can be removed only by both houses of Parliament. I am employed by the chair — that is, the chair is my employer. I am the employer of all staff within the State Services Authority and I am the accountable officer under the Financial Management Act.

As you can see in the next slide, at the moment other members consist of Elizabeth Proust, who has been appointed a special commissioner for the length of the current inquiry being undertaken by Peter, and David Cousins.

We have a number of accountabilities. The first is that under section 73 of our act on annual basis we are to prepare an annual work program for the Premier. In that we propose to the Premier a range of activities that, with his agreement, we will undertake in the following financial year. We report to the Premier on that and the outcome of our work is produced in our annual report. We are also required to report on our operations, and in that we are to report on the adherence of public officials to the values and codes, which are contained in part 2 of the act; the application of the values and employment principles; the profile of the public sector workforce, which is very much part 3 of our roles; and any other matters. We do that through two ways. One is through our annual report, which I have not given you, but I have given you the *State of the Public Sector in Victoria* report, which deals with most of those matters. At the direction of the Premier the State Services Authority also leads reviews of the performance of public sector body heads, and that is undertaken by the chair. Other reports we also produce are workforce data reports for the entire public sector. We produce 203 additional individual reports to agencies. We report back to agencies on the People Matter Survey on the outcomes for themselves, and we produce, at request reports from our extensive databases.

Our roles are there, as you can see. Role 5 was repealed; it related to unfair dismissal. Going to the next one, role 1 is our inquiry or review role. There are three types of reviews that we can undertake. Not one of those is done on an own motion power. We do reviews if we are requested by the Premier but if we are invited by a secretary or a CEO we can also do reviews on their behalf. Systems reviews are the only ones we have done to date. They are the ones that are done on behalf of an individual who requests us to look at something and report back to them. Those reports go back to the requesting person, and once they leave the SSA it is really up to them to decide what they then choose to do with them.

We have not undertaken any special inquiries. Under our act we are required to report to the Premier and the responsible minister on the outcome of those special inquiries, and they are required to then report to Parliament. We have not undertaken one of those. Special reviews are the same as the ones I just mentioned. However, they do not relate to special bodies. Special bodies can be reviewed only under the special inquiry power and that has to be reported to Parliament.

The CHAIR — Have you done some of them?

Ms CLEAVE — No, we have done none of those. We have done only section 50 reviews.

Role 2 is very much Peter's role. He has statutory responsibility to produce codes of conduct, and they are binding. Three have been produced: one for directors of organisations in the public entity sphere, one for public sector employees, and one for employees of special bodies. He also undertakes reviews of actions. They are basically grievance matters. We undertake a review of action only when that person has exhausted or explored all other options available to them. He does not have to do that himself; he can appoint specialist people to do that. He also has a role to promote public sector values and employment principles. However, the actual outcome and responsibilities for promulgating these remains with the public service body head or the employer. He can produce binding standards in the employment sphere. We have done all of those.

Role 3 is very much our workforce planning role. We have published extensively in this space. In your folder you have a fold-out document which lists all our publications under various headings that we have done basically in this and all other areas. We work very much with employer bodies and satisfy needs. We also have statutory responsibilities in this place, on which we report back to the Premier in our annual report, which is tabled in Parliament. That is probably as close as we get to an own motion power, in that we put proposals to the Premier on what we think we should do in this space. That, however, is informed by the outcome of our workforce data collection and our People Matter Survey, when we identify issues that we believe warrant further work.

Role 4 relates to good governance. We have responsibilities to ensure that to the best of our and everyone else's ability we have effective governance arrangements in public entities and departments. Again, we have produced again extensive material in this space. Role (a) is to provide advice to the Premier on appropriate structures and governance arrangements for public entities. That is post-hoc, not in the establishment of those bodies. We do

not believe it is our role to advise government on how to establish a body if we then have a role to review that body later. We also have the additional role requested by the Premier late last year to develop a lobbyists code and a register. As most of you know, that was up and running on 1 December.

Other than the roles of the public sector standards commissioner, our functions are very much advisory, supporting the operations of the public service and the public sector. Our responsibilities go across the 250 000 public sector employees — that is the headcount. We do not have an audit function; we do not go in and audit people. However, at various times we have been invited to look at various things and get advice. We operate in a collaborative manner. If we are requested to do a review we seek a secondee from the organisation we are reviewing, we set up a reference group, which often involves the secretary or the CEO, and we work with them and through them. Our job is very much to develop, implement or find a solution. We assume that if we are being asked to look at something then someone has identified that there is an issue. So we work to look at solutions to problems that are implementable.

Finally, we believe we produce highly respected products. We are a source of authoritative advice, especially in GSERP and other areas. Our materials have been used extensively throughout the other states, and we are currently working with the not-for-profit sector to translate some of our workforce material for use in the not-for-profit area. The first one, on recruitment and selection guidelines in the not-for-profit area, was launched by the relevant minister, I think two months ago. We have assisted them in developing a capability framework and now we are working on developing a middle-management program for them.

The CHAIR — Thanks very much, Karen. We are reviewing the Audit Act and the Auditor-General. Right at the end of our discussion paper we say that our view is that the role of the Auditor-General and the office is ‘to improve the performance of the public sector’. It sounds almost strikingly similar to yours. We say also:

The goal should be not ‘to shoot the wounded’ but to create positive relationships and a culture of strong performance and outcomes achievement ...

That also sounds quite similar to what you are about. In section 5.2.4 on page 68 our paper discusses incidental functions of the Auditor-General and states that under section 16E of the act the Auditor-General can provide ‘other auditing services’. The discussion then goes on to the other auditing services, such as providing principles into practice on ICT and records management. We have noticed that the Auditor-General now seems to use this as a very strong third arm, as it were, in looking at specific slices of the public sector, whether it be portfolio departments, hospitals, local government or water authorities, and then within that coming up with particular issues. This one, for example, is financial sustainability in terms of associated entities, and there are others, such as effectiveness of internal controls.

I guess what I am interested in is where is the intersection between yourselves and the Auditor-General? Can we learn any lessons from you which might be applied to the Audit Act? Are there overlaps that we need to potentially clarify or even avoid?

Mr ALLEN — Perhaps if I can make a couple of observations and then ask Ms Cleave to add anything she wishes to. One is the need to distinguish the roles of the SSA and the public service standards commissioner, who are essentially within government, and that of the Auditor-General, who, as you know, is an officer of Parliament and seeks to audit the activities of government. So their starting points and their perspectives are different and they look at issues slightly differently. I think it is fair to say that the SSA has an operating style that focuses very much on working with those that are being reviewed to find the best possible outcome, given the various constraints that might exist — be they resources, mandate, or a range of other things that could impact on performance. They have similar roles but they come at things from a quite different perspective.

Ms CLEAVE — That would be right. As I said, we are not an auditor and we do not operate in a way that tells people they have a problem. We assume that there is something on their mind, that something is worrying them, and our job is to go out there and work with them. We try to use very experienced people — we have had a number of very experienced commissioners — and they are not constrained by any model. They go in, work with and talk to people. We have at various times allowed the public to submit, if they wished to, on various issues and on a number of those we have had community submissions. We sit down with them and work through what is feasible.

The fact that we get repeat business I think is a positive — people think we do a good job. I talk regularly to the Auditor-General. We have a couple of informal agreements. One of those is that he leaves the workforce planning space to us; he believes that is our role. That came out of some work they did in 2004. We look at the workforce planning space, he leaves that to us, and he leaves the cultural space to us. We often hit upon the same issues when we do our reviews, and sometimes that can be where the governance can be tightened. We learn from that and change and upgrade and update our governance material.

Ms HUPPERT — Just going back to the type of sector-wide reviews referred to, when you are doing your cross-sector reviews of governance and performance do you draw on some of the work of the Auditor-General? Do you find that it provides support for some of the things you are doing? Do you find those sorts of reports useful, or do you think they are just a duplication of what you are doing in terms of reviews of government department or public sector operations?

Ms CLEAVE — Every time we are invited to do a review we probably divide the review into three phases. We do not produce a project plan until about the end of the first phase, the first third. We review all literature. We also review all reports, and in that we very much use all the Auditor-General's reports — if the Auditor-General has looked in this space, we definitely use it — and we look at the associated reports. We also talk to stakeholders and investigate what the issues are. At the moment we might go out to regional offices, we might go out and talk to on-line workers, we might talk to boards and we might talk to CEOs on issues. Then we actually produce the project plan and move on. It is often an input and a knowledge rather than a set of guidelines. We have not looked at the IT space. I am very familiar with that document, but we have not reviewed IT. Generally our reviews are operational: service delivery on the ground or governance.

Ms HUPPERT — Which of course is covered by some of the performance audits that the Auditor-General has carried out.

Ms CLEAVE — Correct.

Ms PENNICUIK — I am sort of getting it all spinning around. I noticed there were own motion requests, so it is by request from the Premier or the department?

Ms CLEAVE — For section 50 reviews, that is correct. However, in an annual work program we might suggest that this might be an area — but by and large that is right.

Ms PENNICUIK — I suppose what I was getting to is that through our other discussions there was some idea of how far the Auditor-General goes if he does a performance audit and makes recommendations saying, 'This department is not quite doing this right; it should do it this way'. How much further does it go and where would SSA maybe pick up some of those things in a proactive way? I was wondering how that works with the act?

Ms CLEAVE — We can certainly do that. There have been a couple of times just recently. One of the recommendations in an Auditor-General's report was that the SSA might look at the government's arrangements on a number of entities and who they reported through. He spoke to me prior to writing that, and asked if I thought that was within my bailiwick and I said, yes, we would be happy to do that. With other audit reports, a secretary might say, 'Could you look at this for us as an independent body?'. So we have an active relationship.

Mr ALLEN — I think it is probably useful also to just remind ourselves that the legislation and the establishment of the SSA is of relatively recent times. It was established in 2004 and reflected, as the then Premier Bracks detailed in the second-reading speech, a perception that the executive needed to give greater attention to the performance and problem solving within the public sector. I suppose I would just highlight again that 'improve thyself' as opposed to an external audit that both are critical parts of best practice performance, and I think they complement each other quite well.

Ms PENNICUIK — You mentioned that the Auditor-General and some department drew something to your attention. I am wondering whether you generally keep an eye on those and if you might think that some of the findings could be incorporated into a code, because I noticed you do the codes et cetera. How proactive can you be outside those parameters and, in reviewing the Audit Act, might it be an issue that there needs to be some look at your act?

Mr ALLEN — One recent example is that the code of conduct for public sector officials is quite explicit about managing potential conflicts of interest associated with the receipt of gifts and hospitality. I think a judgement was made a few months ago that there were some areas where greater clarity could benefit the implementation of those guidelines.

The SSA was tasked — through the public sector standards commissioner — to develop more detailed guidelines and to in effect tighten up and provide consistent guidelines across the whole public sector. Those guidelines were issued late this year. I think it is very much a process of continuous improvement. As Karen mentioned, we use a range of inputs to form a view about where we might go, and the Auditor-General's work is one of those perspectives.

Ms CLEAVE — Can I also make just one additional comment? The final document in the pack that I gave you today is in what we call our workshops on demand. We have produced a range of materials, which the big pamphlet indicates. What we then do is put them on our website for agencies that feel they need to understand our products more, want some training, want to train the trainer or want to gain an understanding of how, with the new work that has been done, and how the lobbyist code, say, works. We invite people to invite us in. That has been a recent initiative, and it has been quite popular. It has been interesting that the most popular ones are about integrity and ethics, because it is at the forefront of organisations minds at all times.

Ms GRALEY — I refer to the VAGO submission, chapter 7, where the Attorney-General actually proposes some additional amendments. First he talks about constituting the Office of the Auditor-General as a statutory authority. This morning when the Auditor-General was here I raised this issue with him and he spoke of the idea of it being a statutory authority as the purest model — I think that was what he described it as. I was just wondering what you, as the State Services Authority, think of that proposal and what other reflections you may have on that proposition.

Mr ALLEN — In terms of what is the appropriate constitutional legal basis for the Auditor-General, I think that is a matter for the Parliament. This inquiry will obviously attend to that. Certainly this government has sought to enhance the independence of the Auditor-General and ensure that that is protected through provisions of the Constitution Act. I would need to think more carefully about how establishing it as a statutory authority could strengthen or enhance that sort of independence. My sense would be that it would be very difficult to do. It would end up more, in my terms, as a shorter arm to government than there is currently. In my working life, whenever there has been any sense of that happening, there has been deep disquiet in the broader community.

The CHAIR — We would appreciate you having a look at that and giving us your considered views. My understanding is that at the moment they would come under the act which deals with the public sector.

Ms CLEAVE — That is correct.

The CHAIR — It provides certain rights and responsibilities, both in terms of the organisation and the employees. That can be as much a good thing as it may be seen as something else.

Mr ALLEN — I am not sure if there is any example of an Auditor-General established as a statutory authority rather than as an officer of the Parliament.

The CHAIR — No, it would be that the Auditor-General remains as an officer of the Parliament but the office becomes a statutory authority. Therefore presumably the Auditor-General and the office would actually set their own standards and employment conditions for the people working within the office, which presumably would be separate from the Public Administration Act and other acts, and they would then have to set their own standards in terms of whatever. I do not know; we are trying to clarify this.

Ms GRALEY — The Auditor-General was keen on that aspect of it, that it would allow them more latitude in their employment practices.

Mr ALLEN — Not in my view. The standards that are promulgated relate to broadly defined public bodies, including statutory authorities. There are different provisions, so there is a separate code of contact for public sector employees and public bodies, but if you study the detail of those, there is very little difference. The approach is slightly different.

Ms CLEAVE — Part 2 of the Public Administration Act, which is the values and the employment principles applies to every single public sector, public service worker and/or public officials, which are all boards. These are principles — which is the values, responses, integrity, impartiality, accountability, respect, leadership and human rights, and the employment principles. This is an act of Parliament and applies to every single person.

Part 3 of the act is the employment for public service. It relates to the provisions and about who is in charge, who is the employer, who is this, who is that? Organisations in the public sector established by acts of their own — and I assume that is what we are talking about here — may have employment powers within that, but it would still have to go back in my view to part 2 of the act which is about the employment principles and the values.

With regard to industrial agreements, that would be a matter, I believe, for the Minister for Industrial Relations. However, the government has a view about all public sector, all public service workers having an industrial agreement, and as you know they do vary between agents, so water authorities have one industrial agreement, hospitals have another, but it would all go through again through the appropriate processes. All bodies are appropriated through their portfolio, so I must — —

The CHAIR — Parliament in this case.

Ms CLEAVE— Yes, Parliament, so I am again, I suppose, with Peter a tad confused.

The CHAIR — I guess we would be interested in your considered views on this one. I suppose if it ain't broke, there is not much use fixing it.

Ms PENNICUIK — I wonder whether you have a view on coordination of activities between the Auditor-General, the Ombudsman, the OPI et cetera? There is no legislative backup for that.

The CHAIR — We had a thing suggesting joint work; joint arrangements was one of the things suggested.

Ms PENNICUIK — Joint investigations.

Mr ALLEN — It touches on part of the work that Ms Proust and I have been asked to do, but I do not think I am breaching any sort of work-in-progress confidences to say that there are different arrangements in other jurisdictions. There are arrangements in Western Australia which facilitate a degree of informal coordination between bodies. The recent review in Tasmania has posited some more formal structure.

In Victoria there is not only not a history of informal coordination, but in some cases there are legislative impediments in terms of sharing information, and Ms Proust and I are looking at that as a sort of an area of possible improvement. There are trade-offs both ways, but it is certainly an area that is on our work program.

Mr NOONAN — One of the issues that has been raised by the Auditor-General very late in his submission is a proposed amendment to remove the powers of the SSA to carry out a special review into his office, and I suppose his position in that is that he is subject to regular performance reviews, at this point every three years, with a proposal to change that to the life of each Parliament on a four-yearly basis. I gather that given your authority has only existed since 2004, there has not actually been a review as such or the section 52 clause has not been enacted and you have not been in, so I am just wondering whether you can confirm that?

Mr ALLEN — Yes, I can confirm that.

Mr NOONAN — And that is that you have not conducted a review?

Mr ALLEN — No.

Mr NOONAN — I am just wondering given the Auditor-General's position is based on no experience — it is more a principle position — without pre-empting the activities that you are involved in outside of this inquiry whether or not you are in a position to make a few comments, because I gather that this is the first time this has been enacted and whether or not there is any arrangement or protocol in place for your authority to receive information relating to the performance review of the Auditor-General's office generally?

Mr ALLEN — As I said, we have not been asked to undertake any such review. As Ms Cleave explained, most of the work we do that is not a statutory responsibility is at the request of the Premier. We do not do own-motion inquiries, so the power or the trigger would be a request from the Premier or a minister.

Ms CLEAVE — No, a direction. Section 52, ‘special inquiries’, says:

- (1) The Premier may direct the Authority to conduct a special inquiry into any matter relating to —
 - (a) a public service body;
 - (b) a public entity; or
 - (c) a special body.

Section 52 is the only opportunity where the Premier can direct us to review a special body. The Auditor-General is a special body, and if the Premier does direct us to do so, he also under section 55(2) must present the outcome of that report to Parliament.

Mr NOONAN — That is pretty clear. The position probably put by the Auditor-General is that he is subject to performance audit anyway on a periodic basis. To what extent those sorts of audits are of value or of any use whatsoever to the work that you would perform — —

Mr ALLEN — The performance audits of the Auditor-General?

Mr NOONAN — Yes.

Mr ALLEN — To the best of my knowledge they are material that helps us form a general appreciation of the operation and effectiveness of one public body amongst many. We would look at a wide range of reviews that may have been undertaken by other parts of government to identify any issues that span more than one body or any consistent themes that may either focus on a particular issue or give us some leads about how to investigate issues and provide value for money outcomes in other reviews we might be asked to undertake, but in general in terms of the specification in our legislation, it would be a matter for government to determine in the light of any recommendations he might make.

The CHAIR — The Auditor-General is suggesting that in a special review that they should not be applied to them, so presumably that would be either by amending the act to delete section 6(i), or indeed without amending the act ask the Governor in Council to declare the Auditor-General’s office to be a body not to be included in subsection (1).

Mr ALLEN — Either of those mechanisms would effect the outcome that the Auditor-General is seeking.

Mr NOONAN — Just to be clear, do you have access to the performance audit material?

Ms CLEAVE — Of his? No, we have no information. The only information we have from the Auditor-General is the information that he gives us in his returns on his workforce — if he participates in the People Matter Survey, which most organisations do once every two years — and his audit reports. We have no access to performance audit information.

The CHAIR — Yet they have access to the performance audit of the Auditor-General?

Ms HUPPERT — But not the — —

The CHAIR — That is tabled in Parliament.

Ms CLEAVE — But not any of the working papers; no.

The CHAIR — Obviously that is a request from the Auditor-General to be deleted from this act. Are there any other questions?

Ms HUPPERT — So you would say you have not done the special review, though, into section 52 at all?

Ms CLEAVE — Or under special inquiries or special reviews — both of those ones are far more powerful pieces of our legislation, which brings in the Evidence Act and a whole range of other things. Our reviews have not been in that order. Our reviews have all been voluntary reviews — people assisting us. We have not gone down the evidence route.

The CHAIR — So in actual fact the Auditor-General in this submission got it wrong. He talked about a special review; in actual fact it was requiring a special inquiry.

Ms CLEAVE — That is correct.

The CHAIR — That he should be asking to be excluded from both the special review and a special inquiry — logically that would be the case?

Ms CLEAVE — We cannot, under section 56, ‘special review’. It states, ‘may direct the authority to conduct a special review into any matter relating to ... a public service body; or ... a public entity’.

Ms HUPPERT — So it is only the inquiry rather than the review?

Ms CLEAVE — It is only the inquiry one, and they must be tabled in Parliament.

The CHAIR — But you could do a special review of the Auditor-General’s office?

Ms PENNICUIK — No.

Ms CLEAVE — No, we cannot.

Ms HUPPERT — It does not apply to special bodies — only the inquiry power?

Ms CLEAVE — Only the inquiries.

Ms HUPPERT — Not the review power?

The CHAIR — It is not a public service body or a public entity.

Ms CLEAVE — It is a ‘special body’ under section 6.

The CHAIR — But that definition carries through to section 56. It is probably a bit loosely worded.

Mr ALLEN — There has never been any request under that provision of the act.

The CHAIR — I know there has been no request, but I mean — —

Ms PENNICUIK — But is that part of the point perhaps the Auditor-General is raising, that it is by request on the executive, so it is the executive inquiring into the — —

Ms HUPPERT — Yes, the Auditor-General is saying the executive should not have the power to request for a review of an officer of the Parliament.

Ms PENNICUIK — I think that is the point.

Mr ALLEN — I have not read the Auditor-General’s interview or the transcripts of that. I have read your discussion paper, and there are clearly a couple of consistent themes running through that. One of them is his vigilance in protecting his independence. He has identified a number of potential points of exposure in relation to that and, I think, asked for your wise advice about how they might best be addressed.

Ms PENNICUIK — And is that something you would be looking at in terms of your review as well?

Mr ALLEN — It is not something we have been explicitly asked to look at, no.

The CHAIR — Thanks to both of you. That concludes considerations of the evidence provided by the Public Sector Standards Commissioner and the CEO of State Services Authority. I thank you for your attendance today. Where questions were taken on notice, we will follow up at a later date and request that

written responses to the matters are provided within 45 days. There were a couple of issues that were raised. Thank you very much for that today. I am sure we know a lot more, and I am sure that some our future reports may actually mention that the State Services Authority can actually do a bit of work and follow up some of the audit recommendations. A bit of information and a bit of knowledge is a dangerous thing.

Witnesses withdrew.