



ACT AUDITOR-GENERAL'S OFFICE

A12/20

Ms Diane Joseph
Director-General
Education and Training Directorate
Level 6, 220 Northbourne Avenue
BRADDON ACT 2612

Dear Ms Joseph *Diane*

REPORT OF FACTUAL FINDINGS - EDUCATION AND TRAINING DIRECTORATE STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2012

The Audit Office has completed the review of the statement of performance of the Education and Training Directorate for the year ended 30 June 2012.

I have attached the statement of performance and unqualified report of factual findings.

I have provided a copy of the statement of performance and report of factual findings to the Minister for Education and Training, Dr Chris Bourke MLA.

Yours sincerely

Dr Maxine Cooper
Auditor-General

12 September 2012

c.c. Ms Sushila Sharma, Director, Finance and Corporate Support
Ms Jenny Morison, Chair, Audit Committee
Mr Dougal Wilson, Manager, Risk Management and Audit



ACT AUDITOR-GENERAL'S OFFICE

REPORT OF FACTUAL FINDINGS

EDUCATION AND TRAINING DIRECTORATE

To the Members of the ACT Legislative Assembly

Report on the statement of performance

The statement of performance of the Education and Training Directorate (the Directorate) has been reviewed.

Responsibility for the statement of performance

The Director-General of the Directorate is responsible for the preparation and fair presentation of the statement of performance in accordance with the *Financial Management Act 1996*. This includes responsibility for maintaining adequate records and internal controls that are designed to prevent and detect fraud and error, and for the systems and procedures used to measure the results reported in the statement of performance.

The auditor's responsibility

Under the *Financial Management Act 1996* and *Financial Management (Statement of Performance Scrutiny) Guidelines 2011*, I am responsible for providing a report of factual findings on the statement of performance.

This review was conducted in accordance with Australian Auditing Standards applicable to review engagements, to provide assurance that the results of the accountability indicators reported in the statement of performance have been fairly presented in accordance with the *Financial Management Act 1996*.

A review is primarily limited to making inquiries with representatives of the Directorate, performing analytical and other review procedures and examining other available evidence. These review procedures do not provide all of the evidence that would be required in an audit, therefore, the level of assurance provided is less than that given in an audit. An audit has not been performed and no audit opinion is being expressed on the statement of performance.

The review did not include an assessment of the relevance or appropriateness of the accountability indicators reported in the statement of performance or the related performance targets.

No opinion is expressed on the accuracy of explanations provided for variations between actual and targeted performance due to the often subjective nature of such explanations.

Electronic presentation of the statement of performance

Those viewing an electronic presentation of this statement of performance should note that the review does not provide assurance on the integrity of information presented electronically, and does not provide an opinion on any other information which may have been hyperlinked to or from this statement. If users of the statement of performance are concerned with the inherent risks arising from the electronic presentation of information, they are advised to refer to the printed copy of the reviewed statement of performance to confirm the accuracy of this electronically presented information.

Independence

Applicable independence requirements of Australian professional ethical pronouncements were followed in conducting the review.

Review opinion

Based on the review procedures, no matters have come to my attention which indicate that the results of the accountability indicators, reported in the statement of performance of the Directorate for the year ended 30 June 2012, are not fairly presented in accordance with the *Financial Management Act 1996*.

This review opinion should be read in conjunction with the other information disclosed in this report.



Maxine Cooper
Auditor-General

12 September 2012

**Education and Training Directorate
Statement of Performance
For the Year Ended 30 June 2012**

Statement of Responsibility

In my opinion, the Statement of Performance is in agreement with the Directorate's records, fairly reflects the service performance of the Directorate in providing each class of outputs during the financial year ended 30 June 2012 and also fairly reflects the judgements exercised in preparing each output class.



Diane Joseph
Director-General
// September 2012