



1 May 2015

Central
Government update
2015

Auditor-General update: Today, tomorrow, 2030

Lyn Provost, Controller and Auditor-General





■ Our five year work programme

- 2013/14: Service delivery
- 2014/15: Governance and accountability
- 2015/16: Investment and asset management
- 2016/17: Information
- 2017/18: Water



■ Service delivery

Good people and good service delivery go together.

The best agencies:

- have the right connections between people and services;
- listen to people, understand their needs, and learn from feedback;
- respond to changing and different needs, and put ideas into action; and
- help people to help themselves.



■ Governance and accountability

Five aspects of good governance

- strategic direction;
- leadership and culture;
- monitoring and review;
- risk management; and
- internal controls.



Audit committees

– some facts and figures

53%
of the 521 public
entities we
surveyed have an
audit committee



Average
number of
members: **4**

About **80%**
are considered
EFFECTIVE

Only
BIGGER
organisations
have the \$
for in-house
services

≈ **278**
audit committees
in the public sector

Less than
one-third
have an
internal
audit
function

44%
have no form
of **internal**
audit review

Most ineffective
committees
DO NOT have an
independent
chairperson



External
audit

Key topics



Financial
reporting



Corporate
risk

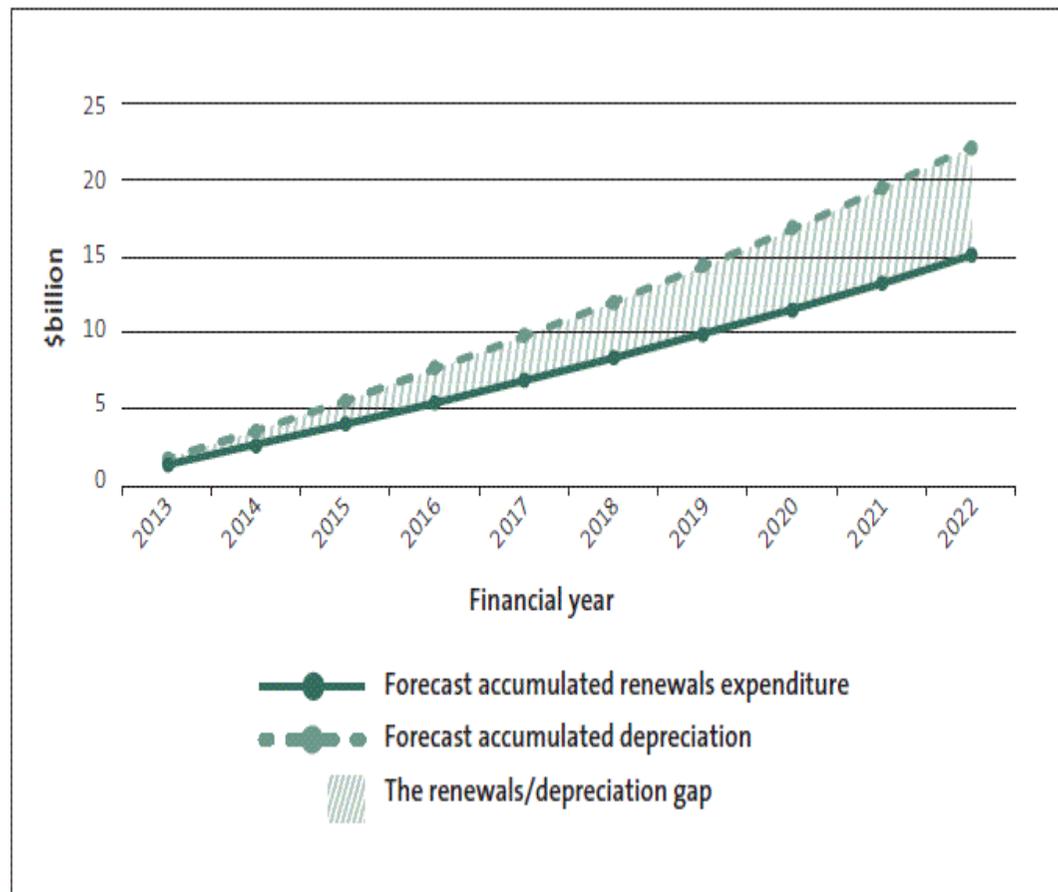


Audit committees tend to be small but **focused** groups



2015/16: Investment and asset management

Forecast accumulated renewals expenditure and depreciation





■ GALF 2015





■ GALF 2015

The public auditor of 2030

- sustainability under pressure
- more complex ways of delivering services
- capability challenges
- technology is king