



State Records Act 1997

Operational Records Disposal Schedule

Auditor-General's Department (and predecessor agencies)

RDS 2012/23 Version 1

Effective Date: 20 August 2013 to 30 June 2024

Approved Date: 20 August 2013

Approved by SRC



Auditor-General's Department (and predecessor agencies)

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Approved by SRC



Auditor-General's Department (and predecessor agencies)

Preamble

Purpose of the Schedule

This Operational Records Disposal Schedule (RDS) authorises arrangements for the retention or destruction of records in accordance with Section 23(2) of the *State Records Act 1997*.

Application of the Schedule

Auditor-General's Department (and predecessor agencies)

Approved Date: 20 August 2013

Effective Date: 20 August 2013 to 30 June 2024

Authorisation by State Records

This authorisation applies only to the disposal of the records described in the Schedule.

State Records' Contact Information

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Auditor-General's Department (and predecessor agencies)

Disposal of Official Records

Legislation

Section 23(1) of the *State Records Act 1997* states that an agency must not dispose of official records except in accordance with a determination made by the Manager [Director] of State Records with the approval of the State Records Council.

Section 23(2) states:

‘If an agency requests the Manager to make a determination as to the disposal of official records, the Manager must, as soon as practicable:

- (a) with the approval of the [State Records] Council, make a determination requiring or authorising disposal of the records in a specified manner; or
- (b) make a determination requiring delivery of the records into the custody of State Records or retention of the records and later delivery into the custody of State Records.’

The contents of an RDS, once the approval process is complete, constitute a determination within the meaning of the *State Records Act 1997*.

Functions of the Schedule

An RDS plans the life of these records from the time of their creation to their disposal. It describes the records created and/or controlled by Auditor-General's Department, the disposal sentence specifying whether they are to be retained as archives or destroyed, and when this should occur.

This Operational Records Disposal Schedule has been prepared in conjunction with staff from Auditor-General's Department to determine the records which need to be kept because of their long term value and to enable the disposal of records once they are no longer needed for administrative purposes. The assessment of the records takes into account their administrative, legal, evidential, financial, informational and historical values. The appraisal of the records is in accordance with the State Records' policy as documented in *Appraisal of Official Records – Policy and Objectives* - available from State Records' website (www.archives.sa.gov.au).

The Schedule complements the General Disposal Schedules (GDS) that are issued by State Records to cover housekeeping and other administrative records common to most State Government agencies.

Using the Schedule

The Schedule applies only to the records described within it.



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Layout

The Schedule is laid out as follows:

- Item Number:** Numbering in the Schedule is multi level:
- Functions have single numbers (*e.g.* 1.)
 - Activities and/or processes have two-level numbers (*e.g.* 1.1)
 - Disposal classes have three-level numbers (*e.g.* 1.1.1)
- Function:** The general functions are shown in 12 point bold Arial upper case at the start of each section. (*e.g.* **AGENCY AUDITING**)
- Activity/Process:** The activities and processes relating to each function are shown in 12 point bold Arial sentence case (*e.g.* **Administrative Arrangements**).
- Description:** Descriptions are in three levels ranging from broad functions to specific disposal classes:
- definitions of functions are shown at the start of each section in bold (*e.g.* **The functions associated with the auditing of agencies where the Auditor-General is the prescribed auditor and where...**)
 - definitions of activities are located adjacent to the activity title in italics *e.g.* *The activities associated with administering the arrangements for conducting audits.*
 - descriptions of each disposal class are arranged in sequence under the activity definitions.
- Disposal Action:** Disposal actions relate to the disposal classes arranged under the activity descriptions. The status of the class is either PERMANENT or TEMPORARY with a disposal trigger and retention period given for all temporary records.

Retention Period of the Record

The Schedule is used to sentence records. Sentencing involves applying the record retention periods within the RDS to the records of Auditor-General's Department. Decisions are made using the Schedule about whether records are to be retained and, if so, for how long, or when they are to be destroyed.

Retention periods set down in the Schedule are minimum ones and Auditor-General's Department may extend the retention period of the record if it considers there is an



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administrative need to do so. Where Auditor-General's Department wishes to retain records for substantially longer periods it should request that the Schedule be amended to reflect this requirement.

Custody and Transfer of the Record

Permanent Records

Section 19 of the *State Records Act 1997* includes provisions for the transfer of custody of an official record:

- a) when the agency ceases to require access to the record for current administrative purposes or
- b) during the year occurring 15 years after the record came into existence - whichever first occurs

Official records that have been sentenced as permanent, in accordance with an approved disposal schedule, are required to be transferred to State Records.

Agencies with valid reasons to retain permanent records for longer than 15 years should apply in writing to Director [Manager], State Records requesting either a postponement or an exemption from section 19.

It should be noted that postponement or exemption are only granted in exceptional circumstances.

Temporary Records

The custody of official records that have been sentenced as temporary is the responsibility of agencies. A policy and standards framework for the management and storage of temporary value official records has been established by State Records as documented in *Records of Temporary Value: Management and Storage: Standard and Guidelines (May 2002)*.

Auditor-General's Department needs to comply with these policy documents - available from State Records' website (www.archives.sa.gov.au).

The custody of official records on networks or hard drives is also the responsibility of agencies. Auditor-General's Department needs to ensure that records in electronic format remain accessible to authorised users for the duration of the designated retention period. State Records is, however, currently examining options for the transfer of permanent value electronic records in digital form to its custody.

Destruction of Records

Prior to destruction, the following General Disposal Schedules (GDS) need to be consulted:

- ***GDS 16 Impact of Native Title Claims on Disposal of Records*** to ensure records which are relevant to native title claims in South Australia are identified and preserved.



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- ***GDS 27 for Records Required for Legal Proceedings or Ex Gratia Applications Relating to Alleged Abuse of Former Children Whilst in State Care*** to ensure the preservation of official records that may relate to the rights and entitlements of the individuals who present a court claim or apply for an ex gratia payment and of the State Government in defending or processing those claims and applications
- ***GDS 32 for Records of Relevance to the Royal Commission into Institutional Responses to Child Sexual Abuse*** to ensure that records of relevance to the Royal Commission are protected and available for the purposes of the Royal Commission and any subsequent actions involving the South Australian Government as well as for future reference and accountability purposes and to protect the rights and entitlements of stakeholders.

When official records, in Auditor-General's Department's custody or housed in secondary storage, are due to be destroyed in accordance with the provisions of this or other disposal determinations, State Records is required to be notified via an Intention to Destroy Records Report. This form is available on the State Records' website (www.archives.sa.gov.au).

Auditor-General's Department must ensure that all destruction is secure and confidential and that a certificate confirming destruction is provided by private contractors.

Standard methods for destruction of paper are shredding, pulping or other means that are environmentally friendly.

Records in electronic format must only be destroyed by reformatting or rewriting to ensure that the data and any "pointers" in the system are destroyed. "Delete" instructions do not offer adequate security as data may be restored or recovered.

Auditor-General's Department should keep their own record of all records destroyed, noting the relevant disposal authority. Proof of destruction may be required for legal purposes, or in response to FOI applications. When records are destroyed systems that control them should also be updated by inputting destruction dates and relevant disposal authorities.

Review

State Records' disposal schedules apply for a period of ten years. Either Auditor-General's Department or State Records may propose a review of the Schedule at an earlier time, in the event of changes to functions or procedures that affect the value of the records covered by the disposal authority. Reviews are especially necessary if there is vast administrative change that affects the currency and use of the records and/or the records are dispersed to other agencies.

The State Records Council needs to approve all amendments to the Schedule. Officers using the Schedule should advise State Records of any necessary changes.



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Context Statement

Context of the Agency Covered by the Schedule

Auditor-General's Department History and Background

The function of a public auditor as a watchdog over the uses to which governments apply taxation revenues arose in the fifteenth century and has developed into what is known today as the Auditor-General.¹

The *South Australia Act 1834* included a provision for an audit in the Colony. 'The Act reads; **XII** and be it further enacted, that all Accounts of the said Treasurer shall be submitted to the Lords of His Majesty's Treasury, and be audited in the same Manner as other Public Accounts'.² Therefore the colonial accounts were transmitted to the Commissioners of Audit in England. In 1835 a proposal was made to appoint John Brown as Auditor-General, but the appointment was not accepted by Lord Glenelg, the Colonial Secretary. When a new governor, George Gawler arrived in South Australia one of his first moves was to appoint an Auditor-General. It was announced on 13 October 1838 that two auditors were to be appointed (for alternate years). John Morphett, resigned after three days and Robert Tod, never took up the appointment.

In November 1838 a Commissioner of Enquiry into the state of public stores and accounts was established, comprising the Advocate-General (Robert Bernard), the Protector of Aborigines (William Wyatt), Henry Watts, Charles Newenham, Charles Beck and JB Edmonds.³

Governor Gawler expressed dissatisfaction with several aspects of the colonial administration, particularly the accounts. He complained at length to the Colonisation Commissioners, concluding that 'as soon as I discover a person qualified he shall be appointed for the year 1839'.⁴

The Sheriff, Charles Burton Newenham, had been a Civil Storekeeper in the Ordinance Department, and Gawler appointed him as Auditor-General on 25 September 1839.⁵ Newenham, whose appointment came so late in the year, found it impossible to carry out a detailed audit unaided.

On 29 January 1840 Governor Gawler appointed a three member Board of Audit comprising the Auditor-General, William Wyatt and John Hallett to examine the Colony's accounts from 17 October 1838 to 31 December 1839. This enabled Newenham to carry out the audit whilst

¹ Government Agency (GA) registration - GA382 Auditor-General (1839-1843)

² Ralph, Glen - A Matter of Independence: A history of the South Australian Auditor-General's Department 1848-1990

³ Government Agency (GA) registration - GA386 Auditor-General (1923-ct)

⁴ ibid

⁵ Government Agency (GA) registration - GA382 Auditor-General (1839-1843)



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also giving attention to current (1840) transactions so that he would not face the same problem workload again.⁶

A clerk was appointed to the Audit Office on 1 October 1840. A second clerk was appointed during 1844-45 under the Board of Audit.⁷

The Audit Office had a continuous existence serving whatever administrative or statutory office was charged with audit of the Colonial (later State) accounts.

Governor Gawler's successor, George Grey was also dissatisfied about the auditing of the colonial accounts, particularly the number and extent of outstanding bills on the Treasury. Accordingly, he replaced the Auditor-General (Newenham) with a three member Board of Audit to enquire into the state of the Colony's finances at the time of his appointment and to perform current audits more rigorously. Some of the outstanding bills were subsequently dishonoured by the British Government. Though Grey left the Colony in 1845, he retained the title of Governor until 1854 to protect him against litigation and his successors were appointed as Lieutenant-Governor.⁸

Captain GV Butler (96th Regiment), Captain WL O'Halloran (38th Regiment) and Philip Turner were appointed on 13 March 1843 to the Board of Audit. Later in the year O'Halloran and Turner were replaced by JW MacDonald and WH Maturin (26 July 1843). The Board did not present its final report until 20 January 1845 at which time it was abolished⁹ and Maturin became the second Auditor-General of South Australia.

On 8 May 1847 Francis Corbet Singleton arrived from England to take up the position as the third Auditor-General. A lot of his time was taken up with court proceedings therefore his audit work fell behind. In December 1850 he became clerk of the Executive Council but did not surrender his position as Auditor-General to William Littlejohn O'Halloran until 5 January 1851.

An *Act for the better examination and Audit of Public Accounts* (no. 11 of 1862) came into force on 21 October 1862. It provided that the Auditor-General should receive a commission from the Governor (on the advice of the Executive Council). He could not be a Member of Parliament or hold any government office (nor could he be employed by anyone who held office). The Act provided for a deputy in case of illness. The Auditor-General was given the power to demand explanations of any audited account. The Act also provided for regulations to be promulgated.¹⁰

The 'general instructions for the preparation and rendering of public accounts' were published as Parliamentary Paper no. 182 of 1862. These prescribed the forms to be used and

⁶ Government Agency (GA) registration - GA382 Auditor-General (1839-1843)

⁷ Government Agency (GA) registration - GA380 Audit Office (1840-1917)

⁸ Government Agency (GA) registration - GA382 Auditor-General (1839-1843)

⁹ Government Agency (GA) registration - GA383 Board of Audit (1843-1845)

¹⁰ Government Agency (GA) registration - GA384 Auditor-General (1845-1883)



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the records to be submitted. It was a transaction-based audit only 'Audit will consist of examinations of computations and comparison of prices'.¹¹

Edwin William Hitchen took up the position as fifth Auditor-General on 23 January 1868. During his time as the Auditor-General staff numbers remained low and many audits were two years in arrears and some were not done at all.

In South Australia the Executive had the power to dismiss the Auditor-General. It was not until the Audit Bill of 1869 that the Auditor-General could do his duties without fear of being dismissed.

Each succeeding year saw variations and additions to the rules, most notably 1867. Parliamentary Paper no. 200 of 1866-67 'Rules and Regulations for the Preparation and Auditing of Public Accounts' introduced a Treasury Board. The Board, comprising the Auditor-General and four others, was to inspect the Treasury books and cash balances at the start of each quarter.¹²

In 1868 a system of imprest orders was introduced. This had the effect of increasing the delays in posting ledgers and cash books. Between 26 April and 10 July 1869 Commissioner's appointed by Parliament examined and reported upon the public accounts. They recommended audits before payment and greater independence and reporting powers for the Auditor-General.¹³

On 28 July 1869 Parliament provided by regulation for an annual report from the Auditor-General each January. As government finances operated on a calendar year basis, the final balances were often not available until March. As a result the Auditor-General adopted the practice of reporting in June with an apology for his tardiness, which varied little over the years. Because only compliance (or transaction-based) auditing was practiced, comments in the report related solely to the accuracy of computation and whether or not statutory requirements were met.¹⁴

On 31 July 1879 a Parliamentary Commission was appointed to enquire and report as to how the House of Assembly could gain greater control over the public accounts. It reported in each of the three succeeding years.¹⁵ The first report dated 25 July 1880 dealt principally with loan funds.

On 1 October 1880, William Tyndale Sheppard was appointed Auditor-General following the departure of Mr Hitchen.

¹¹ Ralph, Glen - A Matter of Independence: A history of the South Australian Auditor-General's Department 1848-1990

¹² Government Agency (GA) registration - GA384 Auditor-General (1845-1883)

¹³ ibid

¹⁴ ibid

¹⁵ Government Agency (GA) registration - GA385 Commissioner of Audit (1883-1923)



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The second report, in 1881, dealt with imprest orders and the need for the Auditor-General to have greater powers and to have the ability to report directly to Parliament.¹⁶

The third report, in 1882, recommended extending the use of imprest orders ending the practice of pre-auditing and adding to the compliance audit some form of control over the system of accounts throughout the Public Service.¹⁷

This report led to the abolition of the Auditor-General's position. Under new legislation in 1882 certain account-keeping functions were transferred from the Audit Office to the Treasury and the Auditor-General was replaced by the Commissioners of Audit.¹⁸ The intention seems to have been that the Commissioners would be in addition to the Auditor-General but Parliament had repealed the existing *Audit Act* (and the provision for an Auditor-General in the *Constitution Act*) and substituted two Commissioners of Audit (later reduced to a sole Commissioner).

Thereafter the title changed to Commissioner of Audit until 1923 when it reverted to Auditor-General.

The *Audit Act 1882* was proclaimed on 12 February 1883, with new regulations (promulgated on 10 May¹⁹) giving the Commissioners of Audit independence. To be effective the Commissioners had to not only be independent but also be seen to be independent.

All Departments were to forward weekly 'bank-sheets', and all accounts for payment were to be certified by two officers of the Department. The Treasury was also required to make quarterly comparative statements of accounts and to produce annual accounts.²⁰

In addition to auditing weekly returns and annual accounts, the Commissioners or their staff were required periodically to inspect government stores and to audit individual revenue receivers. To facilitate their enquiries the Commissioners were empowered to question officers under oath.

As well as reporting annually to both Houses of Parliament the Commissioners could table a special report if they wished to make urgent recommendations in specific cases. The Chief Secretary could request the Commissioners to conduct an audit of any local government body.²¹

Ebenezer Cooke, a member of the Parliamentary Commission was appointed as Commissioner of Audit in 1882, and Alfred Heath was appointed as Commissioner of Audit, in February 1883. They served together until Mr Heath's retirement in 1895.

¹⁶ Government Agency (GA) registration - GA384 Auditor-General (1845-1883)

¹⁷ ibid

¹⁸ ibid

¹⁹ Government Agency (GA) registration - GA385 Commissioner of Audit (1883-1923)

²⁰ ibid

²¹ ibid



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The *Audit Act 1882* was amended in 1895 to provide for one Commissioner only. Cooke continued as sole Commissioner until 1907.

In November 1885 the Adelaide Society of Accountants was formed. This was the first professional accounting body in Australia. Prior to this, accountants who were qualified had held English or Scottish registration. In 1899 the Society changed its name to become the Institute of Accountants in S.A. Inc.

Peter Whittington was appointed Acting Commissioner on 20 November 1907 after Cooke's death. An amendment Bill to reduce the Commissioner's salary was then being introduced to Parliament. Once the Bill passed, Whittington became the Commissioner. Due to ill health he took leave and Edgar William Giles acted as Commissioner during his incapacity. Whittington tendered his resignation to take effect on 31 January 1912 and Giles became Auditor-General.²²

The change of title from Audit Office to Audit Department cannot be accurately dated. The 1917 review of the Public Service, declared the existence of an Audit Department under the control of the Commissioner of Audit and so 1917 has been adopted for the formal change of agency title. On 29 March 1923 *An Act to Provide for the Audit of the Public Accounts* (no. 1471 of 1921) was proclaimed. The title of Auditor-General came into use again and the title of Commissioner of Audit was abolished. This kept the title consistent with that in the other States. Under the new Act the powers of the Auditor-General were considerably strengthened. The definition of 'public moneys' was limited to funds controlled by Ministers of Departments but the Auditor-General or his staff were given free access to all public records, and could compel any person (whether or not a public servant) to appear before him, to answer questions on oath and to produce documents.²³

John William Wainwright commenced as Auditor-General on 1 February 1935.

The annual report of the Auditor-General went direct to Parliament. Any special reports went to the Treasurer, who was able to table them if Parliamentary action was required. In annual and special reports the Auditor-General could make any recommendations he thought fit. The power of the Chief Secretary to request audits of local government was extended to public corporations and institutions. For the first time the Auditor-General was empowered to charge for his services. The power to make regulations was also drawn much more widely.²⁴

The trend towards 'system' auditing, rather than simple transaction-based auditing, continued apace and in 1957 the Act was amended. A full routine audit of Treasury remained mandatory, but the Auditor-General was given the discretion to dispense wholly or partly

²² Ralph, Glen - *A Matter of Independence: A history of the South Australian Auditor-General's Department 1848-1990*

²³ Government Agency (GA) registration - GA386 Auditor-General (1923-ct)

²⁴ *ibid*



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with auditing the details of accounts in other departments. This freed staff-time for functional and value-for-money auditing.²⁵

On 27 February 1969 the Audit Department became the Auditor-General's Department (*The SA Government Gazette* 22 May 1969 p1497).²⁶ There were no major changes in the Department's functions or practices.²⁷

George Jeffrey, Auditor-General since 1959, retired in 1972.

In January 1975 the Auditor-General's Department moved from the State Bank Building, Pirie Street to the QBE Building, King William Street. The Government Computing Centre was set up in this period and it changed aspects of audit work. Attention had to be paid to developing systems that would ensure the integrity of the computer-produced data.

By the 1980s in line with world-wide trends in the expansion of the audit role, increasing emphasis was placed on value-for-money audits. The approach adopted was to concentrate on systems-based auditing, in effect an audit of the internal financial control practices of an agency. This was supported, where necessary, by analytical review and transaction-based auditing. The latter was increasingly performed by computer audit programs.²⁸

From 1 July 1987 the *Public Finance and Audit Act 1987* made it a statutory responsibility of the Auditor-General to examine the degree of efficiency and economy with which public resources are used.²⁹

List of Auditors-General (and Commissioner of Audit)³⁰ 1839 to present

1839-1843 Charles Burton Newenham (assisted by Board of Audit, William Wyatt, John Hallett and Thomas Williams)

1843-1844 Board of Audit

- 1843-1844 Captain GV Butler (96th Regiment)
- 1843 Philip Turner
- 1843 Captain William Littlejohn O'Halloran (38th Regiment)
- 1843-1844 James William McDonald (vice O'Halloran)
- 1843-1844 William Henry Maturin (vice Turner)

1843-1882 Auditor-General

- 1843-1847 William Henry Maturin
- 1847-1851 Francis Corbet Singleton
- 1851-1868 William Littlejohn O'Halloran

²⁵ Government Agency (GA) registration - GA386 Auditor-General (1923-ct)
²⁶ Government Agency (GA) registration - GA378 Auditor-General's Department (1969-ct)
²⁷ Government Agency (GA) registration - GA386 Auditor-General (1923-ct)
²⁸ Government Agency (GA) registration - GA379 Auditor-General (1917-1969)
²⁹ Government Agency (GA) registration - GA386 Auditor-General (1923-ct)
³⁰ List compiled by VH Cohen, late Auditor-General of New South Wales in 1972



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1868-1880	Edwin William Hitchen
1880-1882	William Tyndale Sheppard

1882-1923 *Commissioners of Audit*

1882-1907	Ebenezer Cooke
1882-1895	Alfred Heath
1907-1912	Peter Whittington
1912-1923	Edgar William Giles

1923-current *Auditor-General*

1923	Edgar William Giles
1923-1934	Walter Ernest Rogers
1934-1946	John William Wainwright
1946-1959	William Poole Bishop CMG
1959-1972	George Henry Padget Jeffrey CMG
1972-1978	Desmond Eoghan Byrne OA
1978-1983	Edgar George Tattersall
1983-1990	Thomas Anthony Sheridan
1990-2007	Kenneth Ian MacPherson
2007-ct	Simon O'Neill

The Auditor-General’s annual report must be delivered to Parliament by 30 September each year for tabling at the first sitting day on or after that date.³¹

Auditor-General's Department Role and Function

The Auditor-General’s Department contributes to the financial integrity of the South Australian Government on behalf of the Parliament and the people of South Australia.³² The Department provides independent professional opinions on matters related to financial management, compliance with legislative requirements, and where appropriate, comments on the efficiency and economy with which public sector resources are utilised.

The Auditor-General is appointed by Parliament under the *Public Finance and Audit Act 1987*. The Act is part of the important accountability link between the Executive Government, the Parliament and the taxpayers of South Australia. As well as establishing the Auditor-General’s mandate it prescribes the financial reporting obligations of the Treasurer and public sector agencies.

The major principles embodied in the Act provide for:³³

- the appointment of an Auditor-General;
- the Auditor-General to be independent of the Executive Government;

³¹ Public Finance and Audit Regulations 2002

³² Annual report on the operations of the Auditor-General’s Department for the year ended 30 June 2012

³³ Government Agency (GA) registration - GA378 Auditor-General’s Department (1969-ct)



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- the Auditor-General to audit the accounts of the Treasurer, government departments; statutory authorities and other public sector agencies;
- the Auditor-General to examine the efficiency and economy with which government departments, statutory authorities and other public sector agencies use their resources;
- the Auditor-General to report audit findings and other stipulated matters to both Houses of Parliament;
- the Auditor-General to have full and free access to all accounts, records, documents and information required for the discharge of the audit function; and
- the Auditor-General, with the approval of the Treasurer, to charge fees for conducting audits.

The *Public Finance and Audit Act 1987* also provides for an administrative unit (the Auditor-General's Department) to assist the Auditor-General to carry out his statutory duties and responsibilities. The Auditor-General is the Chief Executive Officer of the Department. All staff employed by the Department are appointed pursuant to the provisions of the *Public Sector Act 2009*.³⁴

The *Public Finance and Audit Act 1987* specifically precludes the Auditor-General from conducting the audit of the Auditor-General's Department. The Act requires that the accounts of the Auditor-General's Department be audited by an auditor appointed by the Governor.

The *Public Finance and Audit Act 1987* provides a mandate for the Auditor-General to conduct the following types of audit/examination activity:

- audit of public accounts (section 31(1)), referred to as financial report audits;
- controls opinion audits (section 36);
- review of efficiency and economy (section 31(2)), through extended audit reviews;
- examination of publicly funded bodies and projects (section 32); and
- review of summaries of confidential government contracts (section 41A).

Financial report audits³⁵

These annual audits of the accounts of the Treasurer and public sector agencies focus on accountability for the funds and resources provided to agencies. They also provide high level assurance that the agency has met its legal obligations.

The Department's auditing methodology meets professional standards set by the Auditing and Assurance Standards Board. It is a risk based audit approach using an audit software package developed specifically for public sector audit (IPSAM). Audit documentation is recorded in working papers using IPSAM.

The methodology has a strong emphasis on planning, which has two elements:

³⁴ <http://www.audit.sa.gov.au> (accessed 7/2/13)

³⁵ Annual report on the operations of the Auditor-General's Department for the year ended 30 June 2012



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- understanding the agency's business activities and any associated audit risks; and
- selecting audit procedures that reduce audit risk to an acceptable level.

Audit plans are developed by experienced audit staff and approved by a Director of Audits.

Statistical sampling methods and special audit software routines are used to select and test audit samples.

For procedural fairness audit findings are discussed with an agency's management and communicated in a management letter. At the end of an audit a quality control review is performed by the audit management to ensure that:

- the audit work meets professional standards;
- the work followed the approved plan or reasons for departures documented;
- enough work was performed to form an opinion on the agency's financial statements;
- results have been conveyed to agency management;
- agency management has responded to the issues raised; and
- the opinion expressed on the financial statements reflects the results of the audit.

The Auditor-General issues an opinion on the financial report of each agency through an Independent Auditor's Report.

In most cases the opinion is unqualified, but where the results of an audit are not satisfactory or where the accounting treatment for certain transactions does not comply with professional accounting standards the Independent Auditor's Report may be qualified. In extreme cases, no opinion can be expressed.

Controls opinion audits³⁶

Public sector agencies are mandated to maintain control over financial management by the Treasurer's Instructions issued pursuant to the *Public Finance and Audit Act 1987*. Chief Executives must ensure that policies, procedures, systems and controls are developed and implemented in order to meet their financial management responsibilities.

Section 36 of the *Public Finance and Audit Act 1987* requires the Auditor General to express an opinion as to whether: 'the controls exercised by the Treasurer and public authorities in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities is sufficient to provide reasonable assurance that the financial transactions of the Treasurer and public authorities have been conducted properly and in accordance with law.'

The Auditor-General evaluates and tests internal controls in every agency. The Auditor-General also expresses a direct controls opinion for the Treasurer and for individual public sector agencies that are published in the Auditor-General's annual report to Parliament.

³⁶ ibid



Auditor-General's Department (and predecessor agencies)

The Department developed a specific controls opinion methodology, integrated into the IPSAM financial report audit methodology, to formalise the planning, conduct and findings of these reviews.

Audit documentation is recorded in working papers using IPSAM. Correspondence with public sector agencies in relation to audits (e.g. audit mandate/engagement letters, management letters and independent audit opinions) is recorded in an electronic audit correspondence file in HP³⁷ TRIM (electronic document and records management system).

Discretionary Audits (extended audit reviews)

Under section 31(2) of the *Public Finance and Audit Act 1987*, the Auditor-General may, when conducting an audit, examine the efficiency and economy with which a public authority uses its resources. These reviews can be diverse in the types of issues reviewed. A review may be large, complex and involve more than one agency, or relatively small and cover only one aspect of an agency's operations.

The methodology and approach used are determined by the issues covered, but always feature:

- planning
- a measurement model
- fact gathering
- assessing the facts against the measurement model
- forming conclusions
- natural justice/procedural fairness processes
- quality control and
- reporting, either through the Auditor-General's annual report or in a separate report to Parliament.

Audit documentation in relation to extended audit reviews is maintained in electronic working papers using ASPIRE.

Section 37(1) requires, where, in the opinion of the Auditor-General, action is necessary or desirable in the public interest in relation to a matter that has come to the attention of the Auditor-General in the course of an examination of the efficiency and economy with which a public authority uses its resources, the Auditor-General must prepare a report to Parliament recommending the action that, in the Auditor-General's opinion, is necessary or desirable in relation to that matter.

³⁷ Hewlett Packard trades as HP in Australia



Auditor-General's Department (and predecessor agencies)

Examining the accounts of publicly funded bodies and projects³⁸ and local government indemnity schemes

Section 32 of the *Public Finance and Audit Act 1987* empowers the Auditor-General to examine the accounts of any publicly funded body or publicly funded project or any local government indemnity scheme either at the Auditor-General's discretion or at the request of the Treasurer or the Independent Commissioner Against Corruption. These examinations are conducted, funded and reported as 'special investigations'.

A publicly funded body or publicly funded project is defined in the *Public Finance and Audit Act 1987* as either an entity constituted under the *Local Government Act 1934* or any body or person carrying out functions of public benefit that has received money from the State by way of grant or loan. A publicly funded project is defined as a project or activity entirely or substantially funded out of money provided by the State or an entity constituted under the *Local Government Act 1934*. A local government indemnity scheme means a scheme conducted and managed under Schedule 1, clause 2 of the *Local Government Act 1999*.

After making an examination under section 32(1) of the *Public Finance Act 1987* the Auditor-General must prepare a report on the results of the examination. These reports are tabled in both Houses of Parliament.

Reviewing summaries of confidential Government contracts³⁹

Section 41A of the *Public Finance and Audit Act 1987* requires the Auditor-General, at the request of a Minister, to examine and report on summaries of confidential government contracts.

The report of the Auditor-General expressing an opinion on the adequacy of the summary must be tabled in both Houses of Parliament.

Auditor-General's Department Structure Description

The Auditor-General is appointed by Parliament under the *Public Finance and Audit Act 1987*.

The *Public Finance and Audit Act 1987* also provides for an administrative unit to be established to assist the Auditor-General to carry out his statutory duties and responsibilities. The Auditor-General is the Chief Executive Officer of the Department. All staff employed by the Department are appointed pursuant to the provisions of the *Public Sector Act 2009*.⁴⁰ Refer to Appendix A for the organisational chart as at 31 May 2013.

³⁸ ibid

³⁹ ibid

⁴⁰ <http://www.audit.sa.gov.au> (accessed 7/2/13)



Auditor-General's Department (and predecessor agencies)

Executive

Comprising the Auditor-General, Deputy Auditor-General and four Directors of Audits, the Executive is responsible for departmental governance. The Executive meets monthly to oversee: strategic direction, policy setting, organisation structure and resource allocation, business planning, risk management, organisational performance and accountability.⁴¹

Senior Management Group

The Senior Management Group is made up of the Executive, Principal Audit Managers and Corporate Managers to maintain strong communication across the Department and as a forum for consultation on policy and procedural matters as they arise.⁴²

Predecessor Agencies

Under the *South Australia Act 1834* there was a provision for an audit of the colony thus establishing the position of Auditor-General. The position was filled in 1839. In 1840 a Board of Audits was appointed. The title of 'Audit Office' was created in October 1840 when the first clerk was appointed to assist the Auditor-General. Another clerk was appointed in 1844-45 to assist the Board of Audit. The title of 'Audit Office' changes in 1917 to the Audit Department. The name changed again in 1969 to the Auditor-General's Department.

The title of Auditor-General was changed in 1883 to the Commissioners of Audit then reverted to Auditor-General in 1923.

Auditor-General

- GA385 1883-1923 Commissioners of Audit
- GA382 1839-1843 Auditor-General
- GA384 1845-1883 Auditor-General⁴³

Auditor-General's Department

- GA379 1917-1969 Audit Department
- GA380 1840-1917 Audit Office
- GA383 1843-1845 Board of Audit
- GA381 1840 Board of Audit⁴⁴

Successor Agencies

There are no successor agencies.

⁴¹ Annual report on the operations of the Auditor-General's Department for the year ended 30 June 2012

⁴² ibid

⁴³ State Records South Australia, ArchivesSearch

⁴⁴ State Records South Australia, ArchivesSearch



Auditor-General's Department (and predecessor agencies)

Legislation

There is no legislation administered by the Auditor-General’s Department. The Auditor-General’s Department is mandated under the *Public Finance and Audit Act 1987* to carry out its functions.

List of relevant Legislation not administered by the Auditor-General’s Department but having an impact on the operational or record-keeping requirements of the Department:

- *Public Finance and Audit Act 1987*
- *Whistleblowers Protection Act 1993*
- *Public Sector Act 2009*
- *State Records Act 1997*
- *Public Corporations Act 1993*⁴⁵
- *Local Government Act 1934*
- *Government Financing Authority Act 1982*
- *Public Corporations Act 1993*
- *Electricity Corporations (Restructuring and Disposal) Act 1999*⁴⁶
- *Public Sector (Honesty and Accountability) Act 1995*
- *Independent Commissioner against Corruption Act 2012.*

Context of the Records Covered by the Schedule

Coverage of RDS 2012/23

This RDS applies to a combination of active and inactive operational records controlled by the Auditor-General’s Department or its predecessor administrative units and position of Auditor-General operating since 1839.

RDS 2012/23 covers all records with previous coverage under superseded *RDS 2001/17v1* approved 13 August 2002.

The following Government Records Series are ongoing and are therefore covered under *RDS 2012/23*.

GRS No	Series Title	Date Range	Perm	Temp
1428	General Correspondence (prefix with a G from 1984)	1876-	✓	✓
1429	Investigation Files (prior to 1996 there was either no prefix or G prefix. From 1997 the prefix is an I)	1960-	✓	
1430	Audit ‘Blue’ Files (prefix with a A)	1976-		✓

⁴⁵ Annual report on the operations of the Auditor-General’s Department for the year ended 30 June 2012 (p4)

⁴⁶ RDS 2001/17 version 1



Auditor-General's Department (and predecessor agencies)

4955	Working Paper Files (prefix with a W)	1990-		✓
10269	Policy Files (prefix with a P)	1993-	✓	
11381	Publications (no prefix)	1927-	✓	

RDS 2012/23 does not cover records already in the custody of State Records as part of Government Record Group 44 (Audit Department and predecessor and successor 1838-1921). These records have been deemed permanent in accordance with a disposal determination made for all GRGs by the Manager [Director] of State Records and approved by the State Records Council on 9 November 1999.

These records appear to have been retained by the Auditor-General’s Department because the bodies were disbanded after their enquiries were completed or commissions fulfilled. Many of the financial records of the Auditor-General’s Department are also of particular interest for the list of persons to whom salaries or other payments were made.⁴⁷

GRG No	Series Title	Date Range	Perm	Temp
44	General Correspondence (closed)	1839-1921	✓	

The records created by the Auditor-General’s Department are centrally controlled within the Records Management area.

General correspondence series (GRS1428)

This series consists of records relating to the administration of the Department. Files are created with an alpha (G) prefix followed by a year infix (designating the year the file was created, unless it is a part which retains the year the first part was created) and then a constant single number (e.g. G13/001, G13/001P02).

Investigation files (GRS1429)

This series consists of records created when the Auditor-General is required to carry out an investigation/examination. Files are created with an alpha (I) prefix followed by a year infix (designating the year the file was created, unless it is a part which retains the year the first part was created) and then a constant single number (e.g. I13/001, I13/001P02).

Audit correspondence files (GRS1430)

This series consists of records created each year to store audit correspondence between the Auditor-General and auditee agencies in a single file. Files are created with an alpha (A) prefix followed by a year infix (designating the year of the audit, unless it is a part which retains the year the first part was created) and then a constant single number (e.g. A13/001, A13/001P02). Physical files were created from the 1980’s until the 2009-10 audit year. 2010-11 onwards files are only created electronically on the EDRMS (HP TRIM).

⁴⁷ Government Agency (GA) registration – GRG48 Audit Department and predecessor and successor (1838-ct)



Auditor-General's Department (and predecessor agencies)

Working paper files (manual working papers) (GRS4955)

This series consists of records created each year to store the manual audit working papers that document the audit of an agency. Files are created with an alpha (W) prefix followed by a year infix (designating the year of the audit, unless it is a part, which retains the year the first part was created) and then a constant single number (e.g. W13/001, W13/001P02). This number is the same as the A file which designates which agency was audited. The information in these files is not stored electronically, but is cross-referenced to the associated electronic audit file in IPSAM.

Policy files (GRS10269)

Series consists of files relating to Policies and Procedures created by the Auditor-General's Department. Includes development and establishment of decisions, directions and precedents. Files cover a variety of areas including Human Resources, Information Technology and Administration. Files are now kept on-site and are created with an alpha (P) prefix followed by a constant single number (ie: P001).

Publications (11381)

Series consists of reports of the Auditor-General and the Public Accounts from 1928 to 1983 and the reports of the Auditor-General from 1984 to date that have been tabled in Parliament. Series also contains Supplementary Agency Reports (agencies that were not in the annual audit report) from 1987. Up to 1987 all annual reports were contained in the Auditor-General's annual report. From 1988, the Auditor-Generals annual report became a separate volume titled 'Report on the Operations of the Auditor-General's Department'.

Related Series Affected by RDS 2012/23

The related series affected by this RDS is GRS 11029 – Research and Quality Assurance (RQA) Manuals which have previously been sentenced as permanent under GDS 15 v1:14.86.3. The Department has reassessed these records and determined that they are not of State historical relevance, do not meet the definition of this disposal class and do not meet the permanent records rationale. These records will be recalled and sentenced appropriately under item 17.73.4 in GDS 15 (8th Ed.).

Complementary Schedules to RDS 2012/23

There are no complementary Disposal Schedules to use with this RDS.

Existing Disposal Schedules Superseded by RDS 2012/23

- RDS 2001/17 version 1, approved by State Records Council on 13 August 2002, with the exception of item numbers relevant to GRS 8913 and GRS9515. These item numbers are retired rather than superseded and therefore have ongoing application to the two GRS'.
- RDS 1463 version 1, approved by the Libraries Board of SA on 18 December 1995. This RDS has lapsed and was superseded by RDS 2001/17.



Auditor-General's Department (and predecessor agencies)

Records Structure within Auditor-General's Department

Record keeping within the Auditor-General's Department is largely decentralised, with centralised incoming correspondence registration and file creation. All incoming and outgoing records are scanned into the EDRMS (HP TRIM) as PDF files (in some cases with an OCR format rendition). Some internal records are held in HP TRIM in their native format. Records (other than audit working papers) are managed using HP TRIM. In 2006 a business decision was made to capture all official records electronically. Since that time the use of physical files has progressively diminished. Audit correspondence files have been fully electronic with no physical files created since 2010-11. Incoming physical source documents are boxed by year and archived for temporary retention (i.e. 25 years). Outgoing correspondence is born electronic and therefore no source records are created. Some general correspondence, investigations, policy and human resource records exist as both electronic and physical records (the electronic record remaining as the complete/primary record). Most working papers are electronic with any manual working papers held in physical form. Working papers are managed through IPSAM or ASPIRE audit databases.

Auditing standards require the auditor to prepare audit documentation that provides a sufficient appropriate record of the basis for the independent auditor's report.⁴⁸ The Auditor-General's Department records audit documentation in electronic working papers using IPSAM, which has its own index to the records created. Manual working papers that support the electronic IPSAM file are filed separately and cross referenced to the electronic IPSAM file. Correspondence with public sector agencies in relation to audits (e.g. audit mandate/engagement letters, management letters, and independent audit opinions) is recorded in an electronic audit correspondence file in HP TRIM.

Broad Description and Purpose of the Records

The Auditor-General's Department's records are a mix of corporate and audit related files. They document a mix of operational tasks including audit and examination, deal with corporate support documentation (e.g. policy and procedures) and a range of administrative functions (e.g. human resources, occupational health, safety and welfare, IT systems, accommodation and security).

Records are captured electronically into either an audit database (IPSAM or ASPIRE) or an EDRMS (HP TRIM).

BRS

BRS was installed in 1984 and then upgraded in 1987 to provide an information control and retrieval system. The system was concerned with text matching and retrieval to provide citations for both files and documents. Outgoing word processed material was transferred to the system abstract file, linked to existing registration controls and client management

⁴⁸ Auditing Standard ASA 230 'Audit Documentation', issued by the Auditing and Assurance Standards Board, October 2009



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correspondence was indexed via a matrix of terms. This process was abandoned during the 1994-2001 period and only an abstract was added to the database for outgoing correspondence. The networked application was downgraded in 1994 because of changes in whole-of-government mandated systems and only the registration function continued to be effected pending a resolution of the Department's business needs.

Using BRS the Department operated a centralised records management function, with decentralised record creation. This meant that records were created by all staff, but control over file and document registration was exercised at the corporate level, through a Records Management function.

BRS was designed to manage large scale records management and information retrieval challenges, with a very sophisticated design structure. For this reason, specialist technical support was required to make even basic changes to the system. Over time the Department experienced a marked deterioration in the quality of that support. In May 2004 the Department was advised that support in Australia for BRS was no longer available. The system was becoming increasingly unstable and was unable to meet emerging departmental needs and keep pace with developments in records management.

Prior to 2002 BRS data was dumped regularly to compact disk (CD). From 2002 to 2006 the Department would also 'burn' the appropriate browser software to CD with each data dump. The Department still has these data dumps and a copy of the BRS software. However the platform is unstable and it is unlikely that the data could be successfully retrieved. All BRS records were migrated to HP TRIM.

In 2004, State Records of South Australia, in partnership with the former Department for Administrative and Information Services, established a Panel of EDRMS suppliers. Agencies, as defined by the *State Records Act 1997*, that intended to purchase an EDRMS were required to procure a compliant solution from the Panel.

Therefore in 2004-05 the Executive of the Department decided to replace BRS with an EDRMS solution from the Panel. The replacement system chosen was HP TRIM. All BRS legacy records were migrated to HP TRIM before BRS was decommissioned.

HP TRIM

In 2006 HP TRIM was implemented in the Department. All records were migrated from BRS and are treated as legacy files with restricted access.

HP TRIM is a system that allows the Department to store corporate information securely, meet compliance regulations, and search and access information quickly. It provides document and records management, email management, web content management, imaging and workflow.

Using HP TRIM the Department operates a largely decentralised records management system. This means that staff register their own records, but incoming correspondence registering is centralised, as is control over file registration to maintain correct titling.



Auditor-General's Department (and predecessor agencies)

The Department's current policy on licensing/access to staff is that all Executive, audit managers, deputy audit managers and corporate services staff are licensed to use and have HP TRIM installed on their laptops. Other staff do not independently create official records captured in HP TRIM. They are field audit staff whose work is recorded in working papers in either IPSAM or ASPIRE.

A+

In 1987, A+ (auditing software) was installed as a management aid to recording audit activity, giving workflow type assistance for activity type, planning, area of interest etc. The package allowed for information to be stored on staff computers. Hard copies were placed in working paper files and archived as per item 2.1.1. Backups were made with a copy of the package on a regular basis. A+ was superseded by AS/2 in 1999.

AS/2

In 1998-99 the auditing software was upgraded to AS/2 which was developed by Deloitte Touche Tohmatsu. The software comprises an index and a series of templates which staff complete to evidence their audit risk assessments, plans, procedures/testing, results and conclusions. The contract with Deloitte Touche Tohmatsu for AS/2 expired at the end of 2011 and the software was replaced by IPSAM. Like A+, hard copy working paper files were archived as per item 2.1.1.

AGES

To increase efficiency the AS/2 package was supplemented by the internally developed AGES financial report and controls opinion methodology. AGES linked AS/2, Microsoft Office products and specialist auditing software to create a single electronic file for each audit. The integrated controls opinion audit methodology had strong links with the concepts in the Department of Treasury and Finance's former Financial Management Framework with which all public sector agencies were required to comply. Manual working papers were placed in physical working paper files and archived as per item 2.1.1. Backups of electronic files were made on a regular basis and stored with a copy of the package. AGES was superseded by IPSAM in December 2010.

IPSAM

IPSAM replaced AS/2 and AGES in 2010-11. It was developed by the Victorian Auditor-General's Office and Queensland Audit Office to provide a consistent audit approach that complies with Australian Auditing Standards. The package runs on Lotus Notes and contains audit templates and guidance documents. The templates have been designed to meet the Auditing and Assurance Standards and have been customised for use in South Australia. IPSAM stores all the audit working papers in electronic format and can store PDF files and documents created from the Microsoft Office suite or specialist audit software. Manual working papers are placed in physical working paper files and archived as per item 2.1.1.



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With updates in technology staff are now able to use their laptops with wireless broadband connections or wireless networks at client sites more easily and this allows data to be stored both on their laptops and centrally on the IPSAM server (which is updated every 20 minutes when connected).

ASPIRE

The ASPIRE software package was developed by the Queensland Audit Office to provide a consistent audit approach to extended audit reviews that complies with the Standards on Assurance Engagements. It is used for the Auditor-General's extended audit reviews and other examination work. The package runs on Lotus Notes and contains audit templates and guidance documents. The templates have been designed to meet the Standards on Assurance Engagements. ASPIRE stores all the audit working papers in electronic format and can store PDF files and applications from the Microsoft Office suite. Manual working papers are placed in physical working paper files and archived as per item 2.1.1.

Functions and Activities Documented by the Records

The records support the business conducted by the Auditor-General's Department. This includes, but is not limited to:

- providing advice - including feedback provided on Treasurer's Instructions and model financial statements;
- conducting financial report and controls opinion audits, covering working papers and correspondence generated during the course of the audit;
- conducting examinations arising from legislation;
- arrangements relating to the appointment, resignation and remuneration of the Auditor-General; and
- handling whistleblower and other types of complaints.

To cover such business the following functions and activities have been used in the Schedule body:

- **AGENCY AUDITING**
 - Administrative Arrangements
 - Audits (Discretionary)
 - Audits (Financial Report and Controls Opinion – Auditor-General)
 - Audits (Financial Report and Controls Opinion – Contractors)
- **AUDITING METHODOLOGY AND SOFTWARE**
 - Database Administration
- **FORMAL EXAMINATIONS**
 - Examinations (By Request - Treasurer)
 - Examinations (By Request – ICAC)
 - Examinations (By Request - Minister)
 - Examinations (Discretionary)



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- GOVERNANCE
 - Advice (Audit)
 - Appointment
 - Audit Fees
 - Auditing
 - Complaints (Audit)
 - Enquiries (Audit)
 - Meetings (Audit)
 - Reporting (Audit).

Arrangement of the Records

Records are arranged by single number order. Physical records are kept in manila folders. Electronic records are held in HP TRIM.

The numbering pattern is generally PREFIX YEAR/NUMBER (e.g. G13/001). Classifications are used for titling records and for assigning retention schedules to records. The Department's classification structure is based on GDS 15 and the disposal schedules developed by the Department.

Investigation (examination) files from 1997 use the I prefix. Records prior to 1997 either have no prefix or used the G prefix. These records are archived under Series GRS 1429 – Investigations regardless of the prefix.

Agency Creating the Records

The Auditor-General's Department administers the records covered by this RDS and also creates them.

Agency Owning or Controlling the Records

The Auditor-General's Department administers the records covered by this RDS and also controls or owns them (with the exception of records covered by the special custody requirements discussed below).

Date Range of the Records

Records Date Range: 1876 to **Ongoing** (see reference to GRG44 on page 23 of this schedule).

Volume of the Records

The overall volume of existing Auditor-General's Department records is estimated as follows:

- State Records – 688 boxes (137.6 linear metres)
- Iron Mountain – 2733 boxes (546.6 linear metres)



Auditor-General's Department (and predecessor agencies)

- Recall – 148 boxes (29.6 linear metres)
- On site – approximately 40 linear metres

Estimated annual accumulation rate is 50 linear metres which is a decrease on previous years due to more files being electronic.

Special Custody Requirements

There are no special custody requirements.

Special Storage Requirements

There are no special storage requirements.

Issues Not Mentioned Previously

There are no issues that have not already been mentioned.

Comments Regarding Disposal Recommendations

Permanent Records Rationale

Records deemed to be permanent are those which have a continuing value to the State or are of national significance. A significant minority of the audit, general and investigation files contain records which document the authority, machinery and major decisions and activities of the Government of South Australia. As the Government's audit authority the Department not only oversees financial arrangements and expenditure, but increasing emphasis is being placed on the Auditor-General's independent role as an officer of the Parliament and his discretion to examine and report on extended audit reviews conducted under sections 31(3) and 32 of the *Public Finance and Audit Act 1987*.

Infrequently the government requests the Auditor-General to examine the accounts of a publicly funded body or project, or to examine the accounts relating to a local government indemnity scheme under section 32(1) of the *Public Finance and Audit Act 1987*. These requests are made by the Treasurer or the Independent Commissioner Against Corruption. A Minister may also request the Auditor-General to examine and report on summaries of confidential government contracts under section 41A of the *Public Finance and Audit Act 1987*. These types of formal examinations by request would attract significant public interest and are assessed as being of important historical value (items 3.2.1, 3.3.1, 3.4.1). (Note: Where the Auditor-General exercises discretion to undertake these reviews the subject would not be of such State significance. The associated records are considered to be of temporary value).

Advice from consultants (item 4.1.1) is assessed as having permanent value as it would generally relate to significant and/or complex accounting issues in State Government and therefore would be of public interest and historical value.



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The appointment, removal, resignation or temporary absence relief for the Auditor-General (item 4.2.1) and a copy of the Auditor-General's Reports to Parliament (item 4.8.1) are assessed as valuable historical and cultural resources. The independence of the office and the interaction of the executive and Parliament are important demonstrations of South Australia's version of democracy at work.

The appraisal objectives adopted by State Records of South Australia for identifying records of permanent value relevant to the records covered by this schedule are:

***Objective 1:** to identify and preserve official records providing evidence of the source of authority, foundation and machinery of the South Australian Government and public sector bodies.*

The records of the Auditor-General's Department which meet this objective include:

- Appointment – Auditor-General's appointment, removal, resignation or temporary absence relief and includes remuneration (item 4.2.1).
- Parliament – master copies of the Auditor-General's reports to Parliament (item 4.8.1)

***Objective 2:** identify and preserve official records providing evidence of the deliberations, decisions and actions of the South Australian Government and public sector bodies relating to key functions and programs and significant issues faced in governing the State of South Australia.*

The records of the Auditor-General's Department which meet this objective include:

- Consultants – Records relating to receiving advice from external consultants regarding accounting, audit or compliance advice (e.g. accounting opinions) in relation to complex issues (item 4.1.1).
- Section 32 Examinations (formal requests from the Treasurer) – reviewing and reporting to Parliament on examinations requested by the Treasurer under section 32 of the *Public Finance and Audit Act 1987* (e.g. Report on the Basketball Association of South Australia Inc, 2004) (item 3.4.1).
- Section 32 Examinations (formal requests from the Independent Commissioner Against Corruption – reviewing and reporting to Parliament on examinations requested by the Independent Commissioner Against Corruption under section 32 of the *Public Finance and Audit Act 1987* (item 3.2.1).
- Contract summaries (formal requests from a Minister) – reviewing and reporting to Parliament on summaries of confidential government contracts at the formal request of a Minister under section 41A of the *Public Finance and Audit Act 1987* e.g. Summary of Pelican Point Power Station Project Documents, 2000 (item 3.3.1).



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Objective 3: identify and preserve official records providing evidence of the legal status and fundamental rights and entitlements of individuals and groups.

There are no records of the Auditor-General's Department that meet this objective.

Objective 4: identify and preserve official records substantially contributing to the knowledge and understanding of the society and communities of South Australia.

The records of the Auditor-General's Department which meet this objective include:

- Appointment – The appointment, removal, resignation or temporary absence relief for the Auditor-General (item 4.2.1)

Objective 5: identify and preserve official records that contribute to the protection and wellbeing of the community or provide substantial evidence of the condition of the State, its people and the environment, and the impact of government activities on them.

The records of the Auditor-General's Department which meet this objective include:

- Parliament – master copy of the Auditor-General's reports to Parliament (item 4.8.1).

Temporary Records Rationale

Temporary records are those considered not to have continuing value to the Auditor-General's Department, the State Government and the community. Records documenting core business activities in this schedule are considered of temporary value and have short or less-than-permanent terms before expiry.

Temporary records retention periods and associated rationale is as follows:

- 25 years:
 - Audit correspondence files (item 1.3.1)
 - Correspondence files for discretionary examinations (item 3.4.1)
 - This is considered adequate for referencing previous correspondence in view of the recurring nature of some complex audit issues in government.
- 15 years:
 - Examinations by request – working papers (items 3.1.2, 3.2.2, 3.3.2)
 - This is considered adequate in view of the possibly longer-term interest of the State in examinations undertaken at the request of the Treasurer, Independent Commissioner Against Corruption or a Minister.
- 8 years:
 - Advice to SA Government agencies, non-SA Government agencies and other countries (items 4.1.2-4.1.4)
 - Whistleblower complaints referred to other agencies for investigation and general complaints (items 4.5.2 and 4.5.3)
 - Correspondence from other Auditors-General (item 4.6.1)
 - This is consistent with similar disposal classes in GDS15.



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- 7 years:
 - Audits, subcontracted audits and extended audit reviews - working papers (items 1.2.1, 1.3.2, 1.3.3, 1.4.1)
 - Section 32 reviews at the Auditor-General's discretion (item 3.4.2)
 - Audit of the Auditor-General's Department (item 4.4.1)
 - Liaison with ACAG (item 4.7.1)
 - Audit fees (item 4.3.1)
 - General records relating to the administrative arrangements for conducting audits (item 1.1.1)
 - Development of formal reports (item 4.8.2)
 - Auditing methodology and software (items 2.1.1-2.1.4)
 - The professional requirements of Auditing Standard ASA 230 'Audit Documentation' require audit working papers to be retained for 7 years after the date of the audit report prepared in relation to the audit or review to which the audit working papers relate. Other retention periods are consistent with similar disposal classes in GDS15.
- 1 year:
 - Annual report drafts (item 4.8.3)
 - This is consistent with similar disposal classes in GDS15.

Other Disposal Considerations

There are no other considerations for or against the retention or destruction of records affected by this RDS.

Disposal Recommendation Effect on Related Records

There are no related records affected by the disposal recommendations in this RDS.

Alternative Record Formats

There are no alternative record formats.

Impact on Native Title Claims

There is no discernible relevance to Native Title Claims.

Indigenous Considerations

The determinations within *RDS 2012/23* are consistent with Recommendation 21 of the *National Inquiry into the Separation of Aboriginal and Torres Strait Islander Children from Their Families*.

The principles outlined in *GDS 16*, relating to Native Title claims, have also been considered in the development of this Schedule.

RDS 2012/23 meets all cultural, historical, legal and administrative requirements.



Auditor-General's Department (and predecessor agencies)

All documents considered relevant to native title in South Australia must be checked for actual relevance with the Native Title Section of the Crown Solicitor's Office before being disposed of.

Approved by SRC



Auditor-General's Department (and predecessor agencies)

Scope Note

Records Covered by this Schedule

RDS 2012/23 applies to the operational records of the Auditor-General's Department. It applies to a combination of active and inactive operational records controlled by the Auditor-General's Department or its predecessors (Audit Office or Audit Department) operating since 1839 with the exception of records accessioned as GRG44. It is intended to comprehensively cover records in both physical and digital environments and at all government and private repositories (State Records, Iron Mountain and Recall).

RDS 2012/23 covers all records with previous coverage under superseded RDS 2001/17 v1 approved 13 August 2002.

RDS 2012/23 is complementary to a disposal determination made by State Records of South Australia which stipulates that records accessioned under the GRG system have a disposal status of Permanent. Records accessioned in GRG44 General Correspondence (1839-1921) are therefore not covered by RDS 2012/23.

How to Apply this Schedule

Use in conjunction with GDS

This Schedule should be used in conjunction with **GDS 15**, as amended, or its successor. Cross-references to the **GDS 15** are included in this Schedule where appropriate.

To identify records that may be potentially relevant to native title claims, please refer to guideline *Identifying documents which may be relevant to Native Title* attached to **GDS 16**. Where records sentenced for temporary retention are identified as having potential relevance to a native title claim, they need to be retained until 31 December 2024.

To identify records that may be potentially relevant to *Legal Proceedings or Ex Gratia Applications Relating to Alleged Abuse of Former Children Whilst in State Care*, please refer to **GDS 27**. Where records sentenced for temporary retention are identified as having potential relevance, they need to be retained until 31 December 2020.

To identify records that may be potentially relevant to the *Royal Commission into Institutional Responses to Child Sexual Abuse*, please refer to **GDS 32**. Where records sentenced for temporary retention are identified as having potential relevance, they need to be retained until 31 December 2023.

Use in conjunction with, or complementary to, other RDS

This Records Disposal Schedule does not complement any existing schedules.



Auditor-General's Department (and predecessor agencies)

Other RDS superseded by RDS 2012/23

RDS 2001/17 version 1, approved by State Records Council on 13 August 2002, with the exception of the item numbers relevant to GRS 8913 and GRS9515. These item numbers are retired rather than superseded and therefore have ongoing application to the two GRS'. RDS 1463 version 1, approved by the Libraries Board of SA on 18 December 1995. This RDS has lapsed and was superseded by RDS 2001/17.

Re-sentencing of records where schedules are superseded or particular entries within a schedule are superseded

In this instance, the re-sentencing of records is not required.

Records excluded from RDS 2012/23

RDS 2012/23 does not cover records already in the custody of State Records as part of GRG44 1836-1921). These records have been deemed permanent in accordance with a disposal determination made for all GRGs by the Manager [Director] of State Records and approved by the State Records Council on 9 November 1999.

Application to records in all formats

RDS 2012/23 applies to records in all formats, including databases and other electronic records. Auditor-General's Department is required to ensure that records remain accessible for the duration of designated retention periods.

Interpretation of the Schedule

Minimum retention periods

Retention periods for temporary records shown in *RDS 2012/23* are minimum retention periods for which records need to be retained. It is at the discretion of Auditor-General's Department as to whether records are kept for longer than the minimum period.

Acronyms

- ACAG Australasian Council of Auditor-Generals
- AGES Audit Guidance and Evaluation System
- ASPIRE Auditing Systems by Planning, Implementation, Review and Evaluation
- BRS Bibliographic Retrieval System (superseded by EDRMS)
- EDRMS Electronic Document and Records Management System
- GA Government Agency Number
- GDS General Disposal Schedule
- GRG Government Record Group
- GRS Government Record Series
- IPSAM Integrated Public Sector Audit Methodology



Auditor-General's Department (and predecessor agencies)

- OCR Optical Character Recognition
- PDF Portable Document Format
- RDS Records Disposal Schedule
- SA South Australia

Definitions of terms specific to RDS 2012/23

- A+ – Auditing Software
- AS/2 – Auditing Software
- Audit correspondence files (previously referred to as Audit ‘Blue’ files) – Official correspondence files for each audited agency for a particular year
- Working papers – Audit documentation that records audit procedures performed, relevant audit evidence obtained, and conclusions the auditor reached

Legal Deposit

Legal deposit refers to statutory provisions that oblige publishers to deposit copies of their publications in libraries in the country in which they are published. Under the Commonwealth *Copyright Act 1968* and various Australian state Acts, a copy of any work published in Australia must be deposited with (a) the National Library of Australia and (b) the appropriate State Library. Legal deposit extends not only to commercial publishers but also to private individuals, clubs, churches, societies and organisations.

In South Australia, one copy of publications produced for external use should be deposited with the State Library and the Parliamentary Library (section 35, *Libraries Act 1982*). Publications include books, newspapers, magazines, journals, pamphlets, maps, plans, charts, printed music, records, cassettes, films, video or audio tapes, computer software CD-ROMS, compact discs and other items made available to the public.

Records and Litigation

Where Auditor-General's Department is aware that records may be required for use in litigation, for use in a government enquiry or the consideration of the Ombudsman, the records must not be destroyed. In such circumstances the records must be retained until two years after all cases and enquiries are complete (including appeals) and then have the original retention period applied to the records.

Pre-1901 Records

All pre-1901 records are required to be **retained permanently** in accordance with a motion approved by the State Records Council on 19 February 2008.

This RDS applies to pre-1901 records that are required to be **retained permanently**.



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Auditor-General's Department (and predecessor agencies)

Item No.	FUNCTION Activity / Process	Description / Disposal Class	Disposal Action
1 AGENCY AUDITING			
1	AGENCY AUDITING	The functions associated with the auditing of agencies where the Auditor-General is the prescribed auditor and where the Auditor-General must annually conduct the audit as prescribed by the <i>Public Finance and Audit Act 1987</i>.	
1.1	Administrative Arrangements	<i>The activities associated with administering the arrangements for conducting audits.</i>	
1.1.1	Administrative Arrangements	Records relating to the administrative arrangements used in conducting the audit and annual reports, including auditee agency details, reporting arrangements format, etc. See also GDS 15v8:14 PUBLICATION.	TEMPORARY Destroy 7 years after audit completed
1.2	Audits (Discretionary)	<i>The activity of generating records when conducting extended audit reviews of economy and efficiency on agencies/ departments under section 31(2) of the Public Finance and Audit Act 1987.</i>	
1.2.1	Audits (Discretionary)	Records relating to the generation of supporting documentation and evidence ('working papers') of audit procedures in the course of reviewing and reporting to Parliament on extended audit reviews where the Auditor-General reviews the efficiency and economy with which a public authority uses its resources under section 31(2) of the <i>Public Finance and Audit Act 1987</i> .	TEMPORARY Destroy 7 years after review completed
1.3	Audits (Financial Report and Controls Opinion – Auditor- General)	<i>The activity of generating records by the Auditor-General's Department when conducting audits on agencies/departments under sections 31(1)(b) and 36(1)(a)(iii) of the Public Finance and Audit Act 1987.</i>	



Auditor-General's Department (and predecessor agencies)

Item No.	FUNCTION Activity / Process	Description / Disposal Class	Disposal Action
1 AGENCY AUDITING			
1.3.1	Audits (Financial Report and Controls Opinion - Auditor-General)	Records relating to the formal communications with agencies/departments in the course of conducting the annual audit by the Department. May include audit mandate/engagement letters and independent auditor's reports. Previously referred to as 'Blue Files'. From 2009-10 audit correspondence files are fully electronic.	TEMPORARY Destroy 25 years after audit completed If in electronic form, maintain and reformat as required for administrative purposes
1.3.2	Audits (Financial Report and Controls Opinion - Auditor-General)	Records relating to the generation of supporting documentation and evidence ('working papers') of audit procedures in the course of conducting the annual audit by the Auditor-General . Includes draft financial statements.	TEMPORARY Destroy 7 years after audit completed
1.3.3	Audits (Financial Report and Controls Opinion - Auditor-General)	Records relating to the generation of supporting documentation and evidence ('working papers') of audit procedures in the course of conducting the annual audit for Government Certificates relating to Commonwealth/State financial arrangements .	TEMPORARY Destroy 7 years after audit completed
1.4	Audits (Financial Report and Controls Opinion – Sub-Contractors)	<i>The activity of generating records by consultants or subcontractors engaged on behalf of the Auditor-General's Department when conducting audits on agencies/departments under sections 31(1)(b) and 36(1)(a)(iii) of the Public Finance and Audit Act 1987.</i>	
1.4.1	Audits (Financial Report and Controls Opinion – Sub-Contractors)	Records relating to the generation of paperwork in the course of conducting the annual audit by consultants/subcontractors engaged on behalf of the Auditor-General. Includes papers prepared by the Department evidencing the quality assurance review of the consultants/subcontractors work.	TEMPORARY Destroy 7 years after audit completed



Auditor-General's Department (and predecessor agencies)

Item No.	FUNCTION Activity / Process	Description / Disposal Class	Disposal Action
2 AUDIT METHODOLOGY AND SOFTWARE			
2	AUDIT METHODOLOGY AND SOFTWARE	The function of developing or acquiring the approach to conducting financial report and controls opinions audits, extended audit reviews and examinations in compliance with Australian Auditing Standards. Also includes developing or acquiring the software systems that support these methodologies.	
2.1	Database Administration	<i>The activities associated with developing, acquiring, complying with and managing audit databases. Includes backups and migration information.</i>	
2.1.1	Database Administration	Records relating to the ASPIRE software system and methodology for investigations and extended audit reviews.	TEMPORARY Destroy 7 years after system superseded
2.1.2	Database Administration	Records relating to the IPSAM audit software system and methodology (commenced 2010-11 audit year).	TEMPORARY Destroy 7 years after system superseded
2.1.3	Database Administration	Records relating to the AS/2 audit software system and methodology (superseded 2009-10 audit year).	TEMPORARY Destroy 7 years after system superseded
2.1.4	Database Administration	Records relating to developing and managing the AGES software system and methodology (replaced with IPSAM 2011).	TEMPORARY Destroy 7 years after system superseded



Auditor-General's Department (and predecessor agencies)

Item No.	FUNCTION Activity / Process	Description / Disposal Class	Disposal Action
3 FORMAL EXAMINATIONS			
3	FORMAL EXAMINATIONS	The function of conducting examinations under the <i>Public Finance and Audit Act 1987</i>.	
3.1	Examinations (By Request – ICAC)	<i>The activities of conducting examinations requested by the Independent Commissioner Against Corruption under section 32 of the Public Finance and Audit Act 1987.</i>	
3.1.1	Examinations (By Request - ICAC)	Records relating to formal communications in the course of conducting examinations requested by the Independent Commissioner Against Corruption under section 32(1b) of the <i>Public Finance and Audit Act 1987</i> .	PERMANENT
3.1.2	Examinations (By Request – ICAC)	Records relating to the generation of supporting documentation and evidence ('working papers') of audit procedures in the course of reviewing and reporting to Parliament on examinations requested by the Independent Commissioner Against Corruption under section 32(1b) of the <i>Public Finance and Audit Act 1987</i> .	TEMPORARY Destroy 15 years after action completed If in electronic form, maintain and reformat as required for administrative purposes
3.2	Examinations (By Request – Minister)	<i>The activities of conducting examinations requested by a Minister under section 41 of the Public Finance and Audit Act 1987.</i>	
3.2.1	Examinations (By Request – Minister)	Records relating to formal communications in the course of reviewing and reporting to Parliament on summaries of confidential government contracts at the formal request of a Minister under section 41A of the <i>Public Finance and Audit Act 1987</i> , eg Summary of Pelican Point Power Station Project Documents, 2000.	PERMANENT



Auditor-General's Department (and predecessor agencies)

Item No.	FUNCTION Activity / Process	Description / Disposal Class	Disposal Action
3 FORMAL EXAMINATIONS			
3.2.2	Examinations (By Request - Minister)	Records relating to the generation of supporting documentation and evidence ('working papers') of audit procedures in the course of reviewing and reporting to Parliament on summaries of confidential government contracts at the formal request of a Minister under section 41A of the <i>Public Finance and Audit Act 1987</i> , eg Summary of Pelican Point Power Station Project Documents, 2000.	TEMPORARY Destroy 15 years after action completed If in electronic form, maintain and reformat as required for administrative purposes
3.3	Examinations (By Request - Treasurer)	<i>The activities of conducting examinations requested by the Treasurer under section 32 of the Public Finance and Audit Act 1987.</i>	
3.3.1	Examinations (By Request - Treasurer)	Records relating to formal communications in the course of conducting examinations requested by the Treasurer under section 32(1b) of the <i>Public Finance and Audit Act 1987</i> .	PERMANENT
3.3.2	Examinations (By Request - Treasurer)	Records relating to the generation of supporting documentation and evidence ('working papers') of audit procedures in the course of reviewing and reporting to Parliament on examinations requested by the Treasurer under section 32(1b) of the <i>Public Finance and Audit Act 1987</i> , eg Report on the Basketball Association of South Australia Inc, 2004.	TEMPORARY Destroy 15 years after action completed If in electronic form, maintain and reformat as required for administrative purposes
3.4	Examinations (Discretionary)	<i>The activities of conducting examinations under sections 32 of the Public Finance and Audit Act 1987 at the discretion of the Auditor-General.</i>	



Auditor-General's Department (and predecessor agencies)

Item No.	FUNCTION Activity / Process	Description / Disposal Class	Disposal Action
3 FORMAL EXAMINATIONS			
3.4.1	Examinations (Discretionary)	Records relating to formal communications in the course of reviewing and reporting to Parliament on examinations under section 32(1) of the <i>Public Finance and Audit Act 1987</i> .	TEMPORARY Destroy 25 years after review completed
3.4.2	Examinations (Discretionary)	Records relating to the generation of supporting documentation and evidence ('working papers') of audit procedures in the course of reviewing and reporting to Parliament on examinations under section 32(1) of the <i>Public Finance and Audit Act 1987</i> .	TEMPORARY Destroy 7 years after review completed



Auditor-General's Department (and predecessor agencies)

Item No.	FUNCTION Activity / Process	Description / Disposal Class	Disposal Action
4 GOVERNANCE			
4	GOVERNANCE	The function of administering the Department to meet all legislated requirements. Also includes the provision or receipt of advice and liaison with other agencies, organisations and jurisdictions.	
4.1	Advice (Audit)	<i>The activities associated with receiving specialist advice in relation to audits of government agencies and providing input into consultation processes within government.</i>	
4.1.1	Advice (Audit)	Records relating to receiving advice from external consultants regarding accounting, audit or compliance advice, eg accounting opinions in relation to complex issues.	PERMANENT
4.1.2	Advice (Audit)	Records relating to providing feedback to other SA Government agencies regarding proposed changes in accounting policies and procedures as part of a consultation process. Includes Treasurer's accounting policies, Treasurer's Instructions, financial management frameworks, model financial statements. See also GDS 15v8:7.5.1 GOVERNMENT RELATIONS – Advice.	TEMPORARY Destroy 8 years after action completed
4.1.3	Advice (Audit)	Records relating to providing feedback to other States/territories/federal governments regarding proposed changes in accounting policies and procedures as part of a consultation process. See also GDS 15v8:7.5.1 GOVERNMENT RELATIONS – Advice.	TEMPORARY Destroy 8 years after action completed



Auditor-General's Department (and predecessor agencies)

Item No.	FUNCTION Activity / Process	Description / Disposal Class	Disposal Action
4 GOVERNANCE			
4.1.4	Advice (Audit)	Records relating to providing feedback to other countries relating to auditing issues/queries as part of a consultation process. See also GDS 15v8:7.5.1 GOVERNMENT RELATIONS – Advice.	TEMPORARY Destroy 8 years after action completed
4.2	Appointment	<i>The activities associated with the position of Auditor-General.</i>	
4.2.1	Appointment	Records relating to the Auditor-General's appointment, removal, resignation or temporary absence relief. Includes remuneration.	PERMANENT
4.3	Audit Fees	<i>The activity of gaining approval from the Treasurer to raise fees for conducting audits on behalf of agencies.</i>	
4.3.1	Audit Fees	Records relating to the determination of audit fees under section 39 of the <i>Public Finance Audit Act 1987</i> . See also GDS 15v8:5.15 FINANCIAL MANAGEMENT - Budgeting and Estimates.	TEMPORARY Destroy 7 years after determination
4.4	Auditing	<i>The activities associated with the audit of the Auditor-General's Department by a contractor appointed by the Governor.</i>	
4.4.1	Auditing	Records relating to the audit of the Auditor-General's Department by a contractor appointed by the Governor.	TEMPORARY Destroy 7 years after audit completed
4.5	Complaints (Audit)	<i>The activities associated with the management of complaints from the general public, Members of Parliament or agencies under the Whistleblowers Protection Act 1993 regarding the Auditor-General's clients.</i>	



Auditor-General's Department (and predecessor agencies)

Item No.	FUNCTION Activity / Process	Description / Disposal Class	Disposal Action
4 GOVERNANCE			
4.5.1	Complaints (Audit)	Records relating to disclosures made to the Auditor-General of information in relation to the irregular or unauthorised use of public monies in other agencies under section 5(4)(c) of the Whistleblowers Protection Act 1993 and which are subsequently investigated by the Auditor-General's Department . See also GDS 15v8:16.28 – STRATEGIC MANAGEMENT- Corruption.	PERMANENT
4.5.2	Complaints (Audit)	Records relating to disclosures made to the Auditor-General of information in relation to the irregular or unauthorised use of public monies in other agencies under section 5(4)(c) of the Whistleblowers Protection Act 1993 and which are referred to another agency for investigation. See also GDS 15v8:16.28 – STRATEGIC MANAGEMENT-Corruption.	TEMPORARY Destroy 8 years after action completed
4.5.3	Complaints (Audit)	Records relating to other complaints regarding audit clients and the Department's responses.	TEMPORARY Destroy 8 years after action completed
4.6	Enquiries (Audit)	<i>The activities associated with general correspondence from foreign, Federal, other State and Territory Auditors-General.</i>	
4.6.1	Enquiries (Audit)	Records relating to general correspondence from foreign, Federal, other State and Territory Auditors-General.	TEMPORARY Destroy 8 years after action completed
4.7	Meetings (Audit)	<i>The activities associated with the Department's liaison and meetings with the Australasian Council of Auditor-Generals (ACAG).</i>	



Auditor-General's Department (and predecessor agencies)

Item No.	FUNCTION Activity / Process	Description / Disposal Class	Disposal Action
4 GOVERNANCE			
4.7.1	Meetings (Audit)	Records relating to ACAG, including correspondence and conference documentation, correspondence between foreign, Federal, State and Territory Auditors-General. Also includes Australasian Senior Audit Executive Conferences. See also GDS 15v8:16.70.3 STRATEGIC MANAGEMENT - Meetings for administrative arrangements.	TEMPORARY Destroy 7 years after action completed
4.8	Reporting (Audit)	<i>The activities associated with the Auditor-General's reports to Parliament on the annual reports of government departments, statutory authorities and public authorities (includes supplementary reports).</i>	
4.8.1	Reporting (Audit)	Master copy of the Auditor-General's reports to Parliament.	PERMANENT
4.8.2	Reporting (Audit)	Records relating to the development of formal reports to Parliament required as a statutory obligation, eg annual file created on the development of the Auditor-General's Annual Report to Parliament.	TEMPORARY Destroy 7 years after action completed
4.8.3	Reporting (Audit)	Annual report drafts ('skeletons').	TEMPORARY Destroy 12 months after report tabled



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