

Compliance of expenditure with section 12A of the *Public Finance and Audit Act 1983*

Law Enforcement Conduct Commission

21 FEBRUARY 2019



NEW SOUTH WALES AUDITOR-GENERAL'S REPORT

SPECIAL REPORT

THE ROLE OF THE AUDITOR-GENERAL

The roles and responsibilities of the Auditor-General, and hence the Audit Office, are set out in the *Public Finance and Audit Act 1983* and the *Local Government Act 1993*.

We conduct financial or 'attest' audits of State public sector and local government entities' financial statements. We also audit the Total State Sector Accounts, a consolidation of all agencies' accounts.

Financial audits are designed to add credibility to financial statements, enhancing their value to end-users. Also, the existence of such audits provides a constant stimulus to entities to ensure sound financial management.

Following a financial audit the Audit Office issues a variety of reports to entities and reports periodically to parliament. In combination these reports give opinions on the truth and fairness of financial statements, and comment on entity compliance with certain laws, regulations and government directives. They may comment on financial prudence, probity and waste, and recommend operational improvements.

We also conduct performance audits. These examine whether an entity is carrying out its activities effectively and doing so economically and efficiently and in compliance with relevant laws. Audits may cover all or parts of an entity's operations, or consider particular issues across a number of entities.

As well as financial and performance audits, the Auditor-General carries out special reviews and compliance engagements.

Performance audits are reported separately, with all other audits included in one of the regular volumes of the Auditor-General's Reports to Parliament – Financial Audits.

© Copyright reserved by the Audit Office of New South Wales. All rights reserved. No part of this publication may be reproduced without prior consent of the Audit Office of New South Wales. The Audit Office does not accept responsibility for loss or damage suffered by any person acting on or refraining from action as a result of any of this material.



GPO Box 12
Sydney NSW 2001

The Legislative Assembly
Parliament House
Sydney NSW 2000

The Legislative Council
Parliament House
Sydney NSW 2000

In accordance with section 52B of the *Public Finance and Audit Act 1983*, I present a report titled **'Compliance of expenditure with section 12A of the *Public Finance and Audit Act 1983* Law Enforcement Conduct Commission'**.

A handwritten signature in black ink, appearing to read 'Margaret Crawford'.

Margaret Crawford
Auditor-General
21 February 2019

contents

Compliance of expenditure with section 12A of the *Public Finance and Audit Act 1983*

Section one

Compliance of expenditure with section 12A of the <i>Public Finance and Audit Act 1983</i>	1
--------------------------------------------------------------------------------------------	---

Section two – Appendices

Appendix one – Legislated functions of the LECC	11
Appendix two – Timeline of events	12
Appendix three – The transactions	13
Appendix four – Interviews and key documents	14



Compliance of expenditure with section 12A of the *Public Finance and Audit Act 1983*

1.1 Introduction

On 9 November 2018, the Hon. Troy Grant MP, Minister for Police and Minister for Emergency Services (the Minister), requested an audit under s. 27B(3)(c) of the *Public Finance and Audit Act 1983* (the PF&A Act) to determine whether the expenditure of \$8,074.66 on overseas travel by the Law Enforcement Conduct Commission (the LECC) complied with s. 12A of the PF&A Act.

In forming my audit conclusion, I have reviewed documentation provided by the Minister and the LECC, made enquiries of LECC staff, and sought independent legal advice on key aspects of the PF&A Act and the *Law Enforcement Conduct Commission Act 2016* (the LECC Act) and their interface.

1.2 Conclusion

In my opinion, the LECC did not comply with s. 12A of the PF&A Act because the Minister:

- had not delegated his authority to approve expenditure for overseas travel to an officer in the LECC
- had specifically declined approving a request from the LECC to incur expenditure on the travel in question.

Despite this, the LECC incurred the expenditure.

In my view, the LECC required the Minister's approval to incur the overseas travel expenditure before it could legally spend funds for this purpose from its appropriation.

1.3 Background

The LECC is an independent investigative body, funded by appropriation, to oversight NSW Police and the Crime Commission

The Bill to establish the LECC was introduced to parliament following a review of the police oversight system¹. The establishment of the LECC drew together functions previously undertaken by the Police Integrity Commission, the Ombudsman and the Inspector of the Crime Commission. It aimed to 'remove overlapping responsibilities, inefficiencies and failures' and 'create a single civilian law enforcement oversight body'².

Part 4 of the LECC Act sets out the functions of the Commission as an independent investigative body. The objects of the LECC Act are summarised in Appendix one. The LECC Act provides that the Minister cannot direct the LECC on how to perform its functions.

Notably, s. 22 of the LECC Act states:

The Commission and Commissioners are not subject to the control or direction of the Minister in the exercise of their functions.

¹ By the former shadow Attorney General, Mr Andrew Tink AM.

² Second reading speech of Minister Troy Grant for the LECC Bill.

For the financial year ended 30 June 2018, under s. 22 of the *Appropriation Act 2017* (NSW), \$21,195,000 was appropriated to the Minister for the LECC's services. This provided the statutory basis for the sum in question to be drawn from the Consolidated Fund, but only in accordance with the PF&A Act.

The PF&A Act is the legislation that governs the administration of public finances

The PF&A Act determines how expenditure is to occur and sets out the conditions under which such expenditure can occur in NSW public sector agencies. The LECC is an agency within the NSW public sector.

Section 12A of the PF&A Act stipulates that:

A Minister to whom a sum of money is appropriated out of the Consolidated Fund for a use or purpose (whether by an annual Appropriation Act or other Act) may delegate to another Minister or to an officer of any authority, or authorise another Minister to delegate to an officer of any authority, the committing or incurring of expenditure from the sum so appropriated.

Section 12 of the PF&A Act also stipulates that:

Expenditure shall be committed or incurred by an officer of an authority only within the limits of a delegation in writing conferred on the officer by a person entitled to make the delegation.

The relevant 'authority' in this case was the Office of the Law Enforcement Conduct Commission (Office of the LECC) – a body which, under the *Government Sector Employment Act 2013* (the GSE Act)³ employs the staff of the LECC.

Prima facie, as the LECC is funded by appropriation and is subject to the PF&A Act, its officers can only commit or incur expenditure with a delegation from the Minister.

The Minister did not delegate his right to approve expenditure on overseas travel

In April 2017, the Minister approved the LECC's financial delegations under the authority vested in him by s. 12A of the PF&A Act. However, he reserved his right to approve any expenditure on overseas travel. This effectively required the LECC to obtain his approval for each instance of such expenditure⁴.

The Minister declined approval of a LECC request for an officer to travel overseas

In August 2017, the Chief Commissioner sought the Minister's approval to incur overseas travel expenditure. The Minister exercised his right under the PF&A Act to decline the request and confirmed this in writing:

Establishment of LECC being in its infancy, travel is not supported at this time. Operating priorities should be the focus at this time.

The LECC paid the overseas travel expenses without a delegation or Ministerial approval

In October 2017, despite the absence of a delegation or approval from the Minister to incur expenditure on overseas travel, the Chief Commissioner approved a total of \$8,074.66 for the LECC's Director of Covert Services to travel to, and attend an international conference.

³ Per the definition of 'authority' in s. 4(1) of the PF&A Act and the definition of 'Public Service agency' in s. 3 of the GSE Act and Part 3 of Schedule 1 to the GSE Act.

⁴ A timeline of the key events relevant to this audit is set out in Appendix two.

The LECC booked and paid for the travel in four payments between October and December 2017. Over the same period the Chief Commissioner reimbursed the agency for these expenses from his personal funds. On 13 October 2017, the Chief Commissioner wrote to the Minister asking him to reconsider his decision. On 12 January 2018, in the absence of a response from the Minister, the Chief Commissioner directed the LECC's finance officer to 'repay the relevant costs to my account'⁵. On 16 January 2018, the LECC's Chief Executive Officer approved the reimbursement to the Chief Commissioner, which occurred on 17 January 2018. Appendix three provides further detail on the series of payments.

The Chief Commissioner first disclosed he had been reimbursed for the expenses, without Ministerial approval, in March 2018. In August 2018, the Chief Commissioner made a further disclosure about the expenditure at Budget Estimates⁶.

The Chief Commissioner argues the overseas travel expenditure was properly incurred

The Chief Commissioner argues the LECC's overseas travel expenditure was properly incurred because:

- the travel was undertaken in pursuit of the detective and investigative functions specified in s. 26(b)(i) of Part 4 of the LECC Act⁷
- a specific reservation in public policy cannot be qualified by general rules of public policy⁸. The Chief Commissioner argues s. 22 of the LECC Act is a specific provision that conflicts with the general provisions in ss. 12 and 12A of the PF&A Act. In his view, the conflict is resolved by applying the principle that a specific later provision effectively repeals an earlier general provision. In his view, the LECC Act contains a specific provision that the Minister cannot direct the LECC in exercising its functions, whereas the PF&A Act contains general provisions which deal with the spending of public money.

The Chief Commissioner believes the Minister's decision⁷:

- was not made in the bona fide exercise of the power conferred on him by the PF&A Act as it interfered with the management of the LECC's operating priorities
- and his failure to enquire into the operational situation of the LECC were not decisions a rational decision-maker could have made
- was made for an improper purpose and was biased, in that the Minister had approved expenditure for a member of NSW Police to travel to the conference, but denied the same to a member of the LECC, which overlooks NSW Police
- breached s. 22 of the LECC Act, because it directed the LECC Commissioners in the exercise of their functions.

The Crown Solicitor and Solicitor-General advised the expenditure breached the PF&A Act

On 7 September 2017, the Crown Solicitor advised the Office of Police (part of the Department of Justice) that:

The Minister's authority to determine whether or not to approve a particular expenditure from the amount appropriated from the Consolidated Fund for the purpose of the Commission under the *Constitution Act 1902* and the PF&A Act is not affected by s.22 of the LECC Act. These have different spheres of operation. It is not unusual for otherwise independent bodies to be subject to restrictions with respect to the use of public moneys⁹.

⁵ Note from the Chief Commissioner to LECC's finance officer.

⁶ [Portfolio Committee No.4 – Legal Affairs \(Police, Emergency Services\).](#)

⁷ Letter from the Chief Commissioner to the Secretary of the Department of Justice 24 November 2017.

⁸ Letter from the Chief Commissioner to the Auditor-General 12 December 2018.

⁹ Crown Solicitor's advice - [NSW Parliamentary website.](#)

Subsequently, the Crown Solicitor asked the Solicitor-General to review the matter of her previous advice. On 14 December 2017, the Solicitor-General concurred with the Crown Solicitor's advice. He concluded that:

Although LECC has a high degree of independence under its legislation, it is a body operating in the public sector and within the context of the broad policies of the government of the day in relation to public administration... it is not a function of LECC or its Commissioners to deal directly with money appropriated to the Minister out of the Consolidated Fund¹⁰.

The Secretary of the Department of Justice forwarded the Crown Solicitor's and the Solicitor-General's advice to the Chief Commissioner¹¹. The Chief Commissioner continues to contest the Crown Solicitor's and the Solicitor-General's advice¹².

The Minister referred the matter to the Inspector of the LECC

In August 2018, the Minister referred the Chief Commissioner's disclosure in Budget Estimates¹³ that he had been personally reimbursed for an expense concerning overseas travel by an officer of the LECC, to the Inspector of the LECC (the Inspector)¹⁴. The Inspector is the person, under s. 122 of the LECC Act, responsible for 'auditing the operation of the Commission for the purpose of monitoring compliance with the law of the State'. On 4 September 2018, the Inspector recused himself from investigating the Minister's complaint¹⁵. In his letter to the Premier dated 19 September 2018, he wrote 'I informed the Minister for Police that I had acquired information in my capacity as Inspector of LECC (and in the discharge of my statutory functions) prior to receiving his letter of complaint...'. He further suggested to the Minister and the Premier that an Assistant Inspector be appointed to investigate the complaint under s. 121(1) of the LECC Act to give 'proper and independent' consideration to the Minister's complaint¹⁶.

The Minister asks the Auditor-General to audit the transaction's compliance with the PF&A Act

An Assistant Inspector appointed under section 121 of the LECC Act can exercise any function of the Inspector, including 'auditing the operations of the Commission'. The reasons why an Assistant Inspector was not appointed to investigate the matter are not apparent. Instead, on 9 November 2018, the Minister requested the Auditor-General to conduct an audit of whether the expenditure complied with s. 12A of the PF&A Act¹⁷.

¹⁰ Solicitor-General's advice - [NSW Parliamentary website](#).

¹¹ The Chief Commissioner acknowledged receipt of the Crown Solicitor's and Solicitor-General's advice on 24 November 2017 and 26 February 2018 respectively.

¹² Letter from the Chief Commissioner to the Auditor-General 12 December 2018.

¹³ [Portfolio Committee No.4 – Legal Affairs \(Police, Emergency Services\)](#).

¹⁴ Letter from the Minister to the Hon. Terry Buddin SC, Inspector of the LECC.

¹⁵ Letter from the Hon. Terry Buddin SC, Inspector of the LECC to the Minister 4 September 2018.

¹⁶ Letter from the Hon. Terry Buddin to the Premier 19 September 2018.

¹⁷ Ss. 12 and 12A of the PF&A Act were repealed by the *Government Sector Finance Legislation (Repeal and Amendment) Act 2018* Schedule 2[5] and re-enacted as s5.2 of the *Government Sector Finance Act 2018*. However, these provisions were the law at the time of the events.

1.4 Basis for adverse conclusion

In forming my adverse conclusion, I considered the Chief Commissioner's argument that s. 22 of the LECC Act prevailed over those sections of the PF&A Act that deal with spending public money, and:

- the principles of statutory interpretation that might apply when a potential conflict between a general provision in one Act and specific provisions in another exists
- whether an apparent conflict exists
- whether the Chief Commissioner was entitled to incur the expenditure without Ministerial approval
- whether the Minister was lawfully entitled to withhold approval for the expenditure from the Chief Commissioner.

The principles of statutory interpretation apply where potential conflicts exist between Acts

A basic principle of statutory interpretation is that all legislation be given its full scope and effect. Courts, and thereby other interpreters, are not at liberty to consider any word or meaning as superfluous. The starting point is that all words must be given some meaning and effect¹⁸. If there is an apparent conflict between two Acts, the pieces of legislation should be read in such a way as to avoid that conflict by giving the words the construction that produces the greatest harmony and the least inconsistency¹⁹.

One way conflict can be avoided is to apply the approach that a later general provision does not override an earlier specific provision²⁰. However, this approach is rebuttable, as a later general Act might also be said to qualify an earlier specific Act²¹. The reverse can also apply, in that a later specific Act can be claimed to qualify or supersede an earlier general provision. In such a case, it is said that the later Act impliedly repeals the earlier. This is an easier case to make out because it is apparent the parliament has dealt with the specific instance and it would be reasonable to expect that it had considered any contrary general legislation. However, here again, the courts have qualified this approach by suggesting it should be presumed unlikely that a parliament would intend to contradict itself. If the specific Act was intended to qualify an earlier general Act, then the legislation would have spelt this out.

One must therefore always start from the premise that all words are to be given meaning and effect, and that meaning should enable both pieces of legislation to operate. It is only where the point is reached that it is not possible for both pieces of legislation to operate to their full extent that the approaches to resolving conflicts can be usefully invoked. The approaches may then be useful to determine which is the primary provision and which provision must give way to the requirements set out in that primary provision.

Is there an apparent conflict between the LECC Act and the PF&A Act that needs to be resolved?

No. The LECC Act deals specifically with the operational functions of the LECC, while the PF&A Act deals with the specific issue of expenditure by a delegate of the Minister.

The Chief Commissioner argues that s. 22 of the LECC Act is a specific provision and should take precedence over general delegation provisions in the PF&A Act, namely ss. 12 and 12A. He argues this because s. 22 deals specifically with the operation of the LECC and prohibits the Minister from directing the LECC in the performance of its functions. In his view, this includes the administrative and financial functions impliedly invested in the LECC for it to perform the specific functions referred to in the LECC Act.

¹⁸ Commonwealth v Baume (1905) 2 CLR 405 per Griffith CJ at 414.

¹⁹ Australian Alliance Assurance Co Ltd v Attorney-General (Qld) [1916] St R Qld 135 at 161.

²⁰ Maybury v Plowman (1913) 16 CLR 468 at 473-4 the approach is often described within the Latin tag (*generalia specialibus non derogant*).

²¹ Associated Minerals Consolidated Ltd v Wyong Shire Council [1974] 2 NSWLR 681 at 686.

However, it can also be readily argued that s. 22 of the LECC Act deals with the general issue of Minister's directions to the LECC and the PF&A deals with the specific issue of expenditure by a delegate of the Minister. While the expenditure of funds may be essential for the LECC to perform its functions, that expenditure is controlled by the PF&A Act, as it controls all expenditure from the Consolidated Fund. The PF&A Act is the specific legislation that relates to expenditure.

The issues that have arisen can be resolved by looking at the effect of the two Acts in their application to the facts. In my view, the PF&A Act and the LECC Act can be applied to the facts under consideration as they deal with different issues and are thereby capable of separate operation.

Was the LECC able to incur expenditure without Ministerial approval?

No. The PF&A Act applies to the LECC in the same way it applies to all NSW Government agencies. While the Minister had approved the LECC's financial delegations under the authority vested in him by s. 12A of the PF&A Act, he reserved his right to approve all expenditure on overseas travel. This effectively required the LECC to obtain his approval for each instance of such expenditure. As the Minister did not approve the overseas travel request, the Chief Commissioner was not legally able to authorise the expenditure.

The PF&A Act determines how expenditure is to occur and sets out the conditions under which such expenditure can occur in New South Wales public sector agencies. Expenditure can 'only be committed or incurred by an officer of an authority within the limits of a delegation in writing conferred on the officer by a person entitled to make the delegation'²².

Was the Minister lawfully entitled to withhold approval of the overseas travel expenditure?

Yes. If one accepts the premise that the PF&A Act determines the basis on which public money can be spent, it follows that the Minister could exercise the discretion reserved to him by financial delegation and withhold approval of the overseas travel expenditure for the LECC officer.

Section 22 of the LECC Act prevents the Minister from directing the LECC to send (or not to send) an officer to a conference. However, the Minister did not direct the LECC as to whether the person should or should not attend the conference. Rather, he exercised the responsibility given to him to determine how public funds were to be spent.

The appropriation to the LECC provided funding to the delegate of the Minister to support the performance of the agency's functions. However, the expenditure of money for overseas travel was governed by ss. 12 and 12A of the PF&A Act. This gave the Minister discretion to approve or refuse to approve expenditure for overseas travel on a case by case basis. It follows from this that the Chief Commissioner was not entitled to spend money for overseas travel, even though in the Commissioner's view it was beneficial to the performance of the LECC's functions.

It may be suggested that the Minister's refusal to provide funding for a particular function may have the same effect as directing an agency not to perform that function. NSW's constitutional structure of government establishes that public money can only be spent in accordance with legislation and if expenditure requires a Minister's approval, that approval establishes the ability of an agency to spend that money. That said, in reserving approval for certain types of expenditures, care should be exercised not to unduly interfere with the legitimate functions of independent agencies.

1.5 About this Independent Assurance Report

This assurance audit is a 'direct engagement' whereby the Auditor-General provides the Minister and parliament with reasonable assurance about whether \$8,074.66 spent on overseas travel by the LECC complied, in all material respects with s. 12A of the PF&A Act.

My audit was conducted in accordance with applicable Standards on Assurance Engagements (ASAE 3100 'Compliance Engagements').

²² Section 12(1) of the PF&A Act.

In conducting my audit, I have complied with:

- the independence requirements of Australian Auditing and Assurance Standards
- ASQC 1 'Quality Control for firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, Other Assurance Engagements and Related Service Engagements'
- relevant ethical pronouncements.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

I have reviewed documentation provided by the Minister and the LECC, gained an understanding of the LECC's controls and processes for approving and making expenditure and made enquiries of LECC staff. I have also:

- gained an understanding of the relevant pieces of legislation and case law
- reviewed the advice of the Crown Solicitor and the Solicitor-General
- sought independent legal advice on key aspects of the PF&A Act and the *Law Enforcement Conduct Commission Act 2016* (the LECC Act) from an acknowledged expert in statutory interpretation
- conducted interviews with key persons
- reviewed the documentation listed in Appendix four.

Section two

Appendices



Appendix one – Legislated functions of the LECC

The LECC was established in 2016 and commenced operations on 1 July 2017 as a permanent independent investigative commission to provide oversight of the NSW Police Force and NSW Crime Commission. It has two main functions:

- detecting and investigating misconduct and corruption
- overseeing complaints handling.

The legislated functions of the Commission are set out in Part 4 of the LECC Act. The objects of the LECC Act²³ are to:

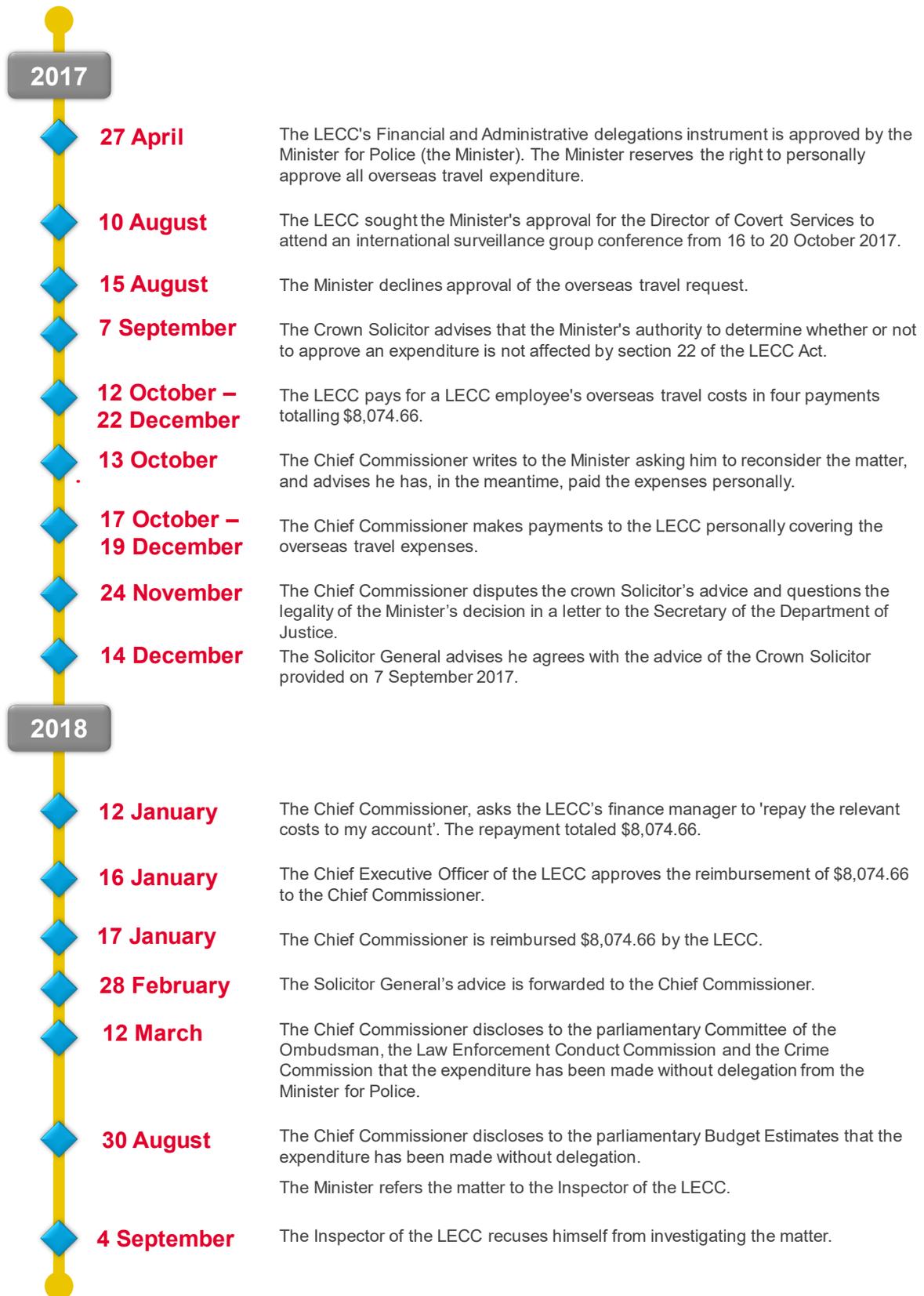
- promote the integrity and good repute of the NSW Police Force and the Crime Commission
- provide for the independent detection, investigation and exposure of serious misconduct and serious maladministration within the NSW Police Force and the Crime Commission
- provide for independent oversight and review of the investigation by the NSW Police Force of misconduct matters concerning the conduct of its members and the Crime Commission concerning its officers
- prevent officer misconduct and officer maladministration and agency maladministration within the NSW Police Force and the Crime Commission
- ensure that agencies work collaboratively to support and promote the prevention of officer misconduct, officer maladministration and agency maladministration, and to improve their processes and systems
- recognise the primary responsibilities of the NSW Police Force and Crime Commission to investigate and prevent officer misconduct and officer maladministration within those agencies and agency maladministration while providing for oversight of those functions
- foster an atmosphere in which complaints, provision of other information about misconduct and independent oversight are viewed positively as ways of preventing officer misconduct, officer maladministration and agency maladministration
- foster an atmosphere in which complaints, provision of other information about misconduct and independent oversight are viewed positively as ways of preventing officer misconduct, officer maladministration and agency maladministration
- provide for the scrutiny of the exercise of powers by the Law Enforcement Conduct Commission and its officers by an Inspector and for the Commission and for the Inspector to be accountable to parliament
- provide for the oversight by the Inspector of the use of covert powers under various Acts.

²³ Summarised from the objects of the LECC Act, as set out in s. 3.



Appendix two – Timeline of events

The infographic below shows the key dates and events.





Appendix three – The transactions

The infographic below provides more information on the amount, nature and timing of the payments.

Overseas travel expense payments by LECC			Reimbursements by LECC Chief Commissioner to LECC			LECC reimbursement to LECC Chief Commissioner		
	Date incurred	Amount		Date incurred	Amount		Date incurred	Amount
Travel advance - meals and incidentals	12 Oct 2017	\$1,248.81	Reimbursement received by LECC from LECC Chief Commissioner	17 Oct 2017	\$2,204.62	Reimbursement to LECC Chief Commissioner	17 Jan 2018	\$8,074.66
Accommodation	20 Nov 2017	\$4,268.52	Reimbursement received by LECC from LECC Chief Commissioner	17 Oct 2017	\$1,248.81			
Airfare	11 Dec 2017	\$2,257.97	Reimbursement received by LECC from LECC Chief Commissioner	17 Nov 2017	\$2,063.52			
Additional claim for meals in excess of original meals advance	22 Dec 2017	\$299.36	Reimbursement received by LECC from LECC Chief Commissioner	19 Dec 2017	\$2,557.71			
Total		\$8,074.66	Total		\$8,074.66			



Appendix four – Interviews and key documents

Document	Date
<ul style="list-style-type: none">• Copy of LECC Financial Delegations under s12A of the PF&A Act	27 April 2017
<ul style="list-style-type: none">• <i>Law Enforcement Conduct Commission Act 2016</i>	N/A
<ul style="list-style-type: none">• LECC Ministerial Briefing Note requesting the Minister's approval for overseas travel to a security conference	10 August 2017
<ul style="list-style-type: none">• Legal opinion from the Crown Solicitor to the Minister	7 September 2017
<ul style="list-style-type: none">• Letter from the Chief Commissioner to the Minister. The letter also references the Chief Commissioner's response to the Secretary, Department of Justice on the legal advice obtained by the Minister from the Crown Solicitor and the Solicitor-General (including letter the Chief Commissioner sent to the Secretary, Department of Justice)	24 September 2017
<ul style="list-style-type: none">• Letter from Chief Commissioner to the Minister providing additional information and asking Minister to revisit his decision to decline approval of overseas travel	13 October 2017
<ul style="list-style-type: none">• Briefing Note from LECC Finance Officer to the Chief Commissioner outlining need for delegation from Minister to approve overseas travel	Undated
<ul style="list-style-type: none">• Letter from the Chief Commissioner to the Secretary, Department of Justice on Crown Solicitor's legal opinion	24 November 2017
<ul style="list-style-type: none">• Letter from the Chief Commissioner to the Minister responding to legal advice (including his letter to Secretary, Department of Justice)	24 November 2017
<ul style="list-style-type: none">• Legal opinion from the Solicitor-General to the Secretary, Department of Justice	14 December 2017
<ul style="list-style-type: none">• Letter from the Secretary, Department of Justice informing the Chief Commissioner of the Crown Solicitor's and Solicitor-General's legal opinions	26 February 2018
<ul style="list-style-type: none">• Letter from the Chief Commissioner to Evans (MP) and the Minister discussing recruitment decisions	16 April 2018
<ul style="list-style-type: none">• Chief Commissioner's evidence at Budget Estimates 2018–19	30 August 2018
<ul style="list-style-type: none">• Letter from Minister (undated) to Inspector of the LECC outlining complaint against the Chief Commissioner for approving overseas travel expenditure without the Minister's approval (attachments include the Crown Solicitor's and Solicitor-General's opinions)	Undated
<ul style="list-style-type: none">• Letter from the Office of the Inspector of LECC to the Minister recusing himself from investigating the matter	4 September 2018
<ul style="list-style-type: none">• Letter from the Chief Commissioner to the Inspector of the LECC advising that the administration of Part 9 and Schedule 2 of the <i>Law Enforcement Conduct Commission Act 2016</i> (NSW) is allocated to the Premier by virtue of the Administrative Arrangements (Administration of Acts - General) Order 2017 (NSW)	5 September 2018
<ul style="list-style-type: none">• Letter from the Inspector of the LECC to the Premier suggesting the appointment of an Assistant Inspector to enable proper and independent consideration be given to the complaint	19 September 2018
<ul style="list-style-type: none">• Letter from the Inspector of LECC to the Chief Commissioner notifying him that he has written to NSW Premier in relation to the matter	19 September 2018

Document	Date
• Chief Commissioner responds to questions from the Budget Estimates Secretariat	25 September 2018
• Chief Commissioner's letter to the Audit Office on the operation of section 22 of the LECC Act	12 December 2018
• Inspector of LECC response to Audit Office's request for information	14 December 2018
• Interview of the Chief Commissioner by the Audit Office	19 December 2018
• Letter from the Chief Commissioner to the Audit Office providing follow up information following their meeting 19 December 2018	20 December 2018
• Independent expert in statutory interpretation, (Dennis Pearce of HWL Ebsworth) advice to the Audit Office	16 January 2019

OUR VISION

Our insights inform and challenge government to improve outcomes for citizens.

OUR PURPOSE

To help parliament hold government accountable for its use of public resources.

OUR VALUES

Purpose – we have an impact, are accountable, and work as a team.

People – we trust and respect others and have a balanced approach to work.

Professionalism – we are recognised for our independence and integrity and the value we deliver.

Level 15, 1 Margaret Street
Sydney NSW 2000 Australia

PHONE +61 2 9275 7100

FAX +61 2 9275 7200

mail@audit.nsw.gov.au

Office hours: 8.30am-5.00pm,
Monday to Friday.