
New South Wales Auditor-General's Report
Special Report
Fraud Survey



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*.

Our major responsibility is to conduct financial or 'attest' audits of State public sector agencies' 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 agencies to ensure sound financial management.

Following a financial audit the Audit Office issues a variety of reports to agencies and reports periodically to parliament. In combination these reports give opinions on the truth and fairness of financial statements, and comment on agency 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 agency 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 agency's operations, or consider particular issues across a number of agencies.

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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.

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In accordance with section 38B of the *Public Finance and Audit Act 1983*, I present a report titled **Fraud Survey**.

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

Margaret Crawford
Auditor-General
10 November 2016

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Executive Summary

This report provides a snapshot of fraud in the NSW public sector and an analysis of agencies' fraud controls against the Audit Office of New South Wales' [Fraud Control Improvement Kit](#). It also outlines a typical profile of a perpetrator of fraud in the NSW public sector.

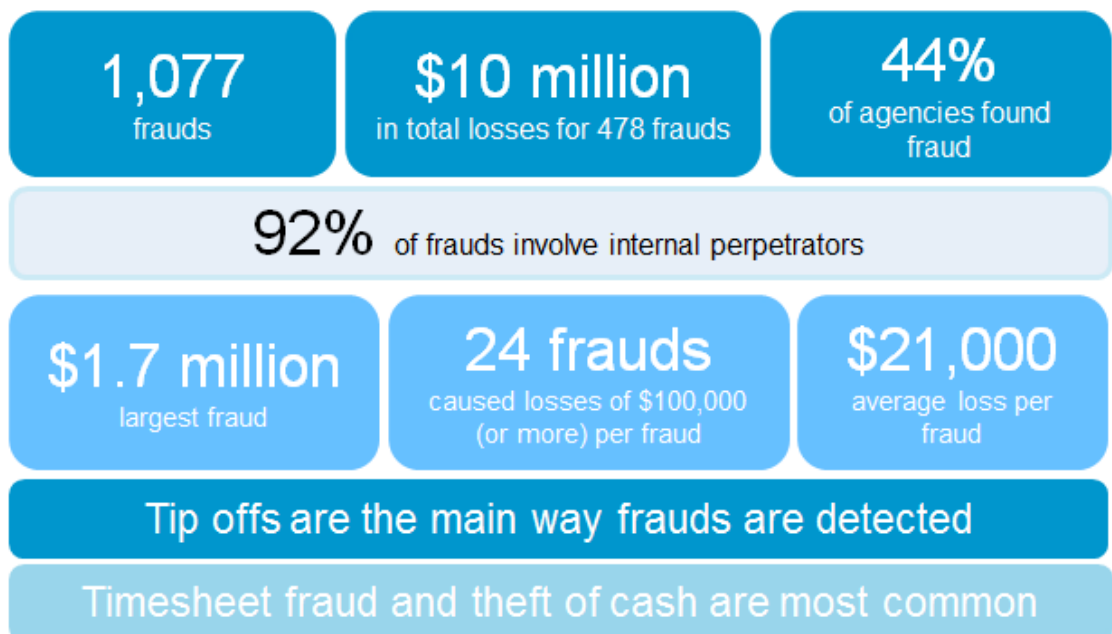
The information used in this report was gathered in late 2015 and early 2016 by surveying 102 NSW Government agencies. The fraud control measures in the survey were based on the ten key attributes of fraud control outlined in the improvement kit.

Key conclusions

The total number of fraud cases reported in this survey is nearly double compared to a similar survey conducted in 2012. Agencies reported 1,077 frauds in this survey compared to 562 frauds in the previous survey.

The number of agencies that reported fraud in this survey was similar, with 44 per cent of agencies reporting fraud, compared to 48 per cent in the 2012 survey.

Reported fraud for 1 July 2012 to 30 June 2015:



Note: The snapshot is based on frauds reported by surveyed agencies. It excludes universities and local government councils.

Agencies believe fraud control is improving, with agencies assessing their fraud control measures as either highly effective or effective in 83 per cent of cases – up from 80 per cent in 2012, 71 per cent in 2009 and 50 per cent in 2004.

Fraud awareness training and preventative fraud controls, such as fraud risk assessments and pre-employment screening, remain areas for improvement in NSW Government agencies.

Agencies tend to focus more on passive rather than proactive fraud control measures. For example:

- a high proportion of agencies have a code of conduct, while only about a third of agencies require staff to regularly attest they know and understand it
- a high proportion of agencies have a conflict of interest policy, but less than half require staff to complete such a declaration annually

- almost half of the agencies do not require staff to confirm any secondary employment every two years, a measure which could detect conflicts of interest and the misuse of government information and resources
- 26 per cent of agencies are not mitigating fraud risks where staff in high fraud-risk positions have large leave balances and have not taken at least two weeks continuous leave each year.

The Association of Certified Fraud Examiners 2014 Global Fraud Study stated:

Passive detection methods (confession, notification by law enforcement, external audit and by accident) tend to take longer to bring fraud to management's attention, which allows the related loss to grow. Consequently, proactive detection measures – such as hotlines, management review procedures, internal audits and employee monitoring mechanisms – are vital in catching frauds early and limiting their losses.

While many of the elements of a sound fraud control framework are in place in New South Wales, there is no explicit policy that requires NSW public sector agencies to develop and implement fraud control measures. Such a requirement would:

- clearly articulate the government's commitment and expectations on all agencies to control fraud across the NSW public sector
- promote best practice and a common approach to fraud control in the NSW public sector.

Recommendations

Agencies should:

- regularly review their fraud control measures against the Audit Office of New South Wales' [Fraud Control Improvement Kit](#). The frequency of these reviews should be based on an agency's fraud risk profile
- refer to the 'fraud control in the NSW public sector' section of this report on pages 13-17. This identifies areas where agencies found weaknesses in their fraud controls when comparing them against the Fraud Control Improvement Kit
- review their procurement processes with reference to findings in the Independent Commission Against Corruption (ICAC) publication 'Corruption Risks in NSW Government Procurement – The Management Challenge', December 2011 - similar to the recommendation from our 2012 fraud survey.

NSW Treasury should develop a fraud control policy for the NSW public sector that:

- explicitly states the government's commitment to fraud control
- clearly articulates the government's expectations of agencies to develop and implement fraud control measures.

Fraud in the NSW public sector

There were 1,077 frauds reported by the surveyed NSW Government agencies for the three-year period 1 July 2012 to 30 June 2015, with a total reported value of \$10 million.

Forty-five agencies (44 per cent of those surveyed) reported a fraud in the three-year period, with 20 of those agencies identifying ten or more frauds.

This is unlikely to represent the full extent of fraud in the NSW public sector as:

- research shows that unreported frauds in organisations can be almost three times the number of reported frauds
- this survey only provides data on frauds reported to us by agencies surveyed
- it does not include NSW universities and local government councils
- it does not include the full extent of fraud committed by citizens such as fare evasion and fraudulent state tax self-assessments
- agencies did not estimate a value for 599 of the 1,077 (56 per cent) reported frauds.



The total value of frauds reported for 2014–15 was \$4.4 million which included one significant fraud of \$1.7 million. Excluding this fraud, the total value of frauds each year was similar despite the variances in the number of frauds reported each year.

Year	Total number of frauds	Frauds with a value*		
		Number	Total value \$	Average value \$
2014–15	397	172	4,441,067	25,820
2013–14	333	144	2,781,944	19,319
2012–13	347	162	2,804,816	17,314
Total	1,077	478	10,027,827	20,979

* Agencies did not estimate a value for 599 of the 1,077 (56 per cent) reported frauds.

Reported fraud higher than previous survey

The total number of fraud cases reported in this survey is nearly double our previous survey. Agencies reported 1,077 frauds from 1 July 2012 to 30 June 2015 compared to 562 frauds from 1 July 2009 to 30 June 2012.

The reason for the significant change in reported fraud between the two survey results is not clear.

The number of agencies that reported fraud was similar in both surveys.

Most frauds are under \$10,000

Eighty per cent, or 382 frauds, were less than \$10,000. Twenty-four frauds were each more than \$100,000.

Frauds reported with a value* 1 July 2012 to 30 June 2015	Number	Average value \$
\$750,000 and over	2	1,350,000
\$500,000 to \$749,999	1	600,000
\$250,000 to \$499,999	5	340,080
\$100,000 to \$249,999	16	140,096
\$50,000 to \$99,999	13	75,763
\$10,000 to \$49,999	59	20,950
Less than \$10,000	382	1,479
Total	478	20,979

* Agencies did not estimate a value for 599 of the 1,077 (56 per cent) reported frauds.

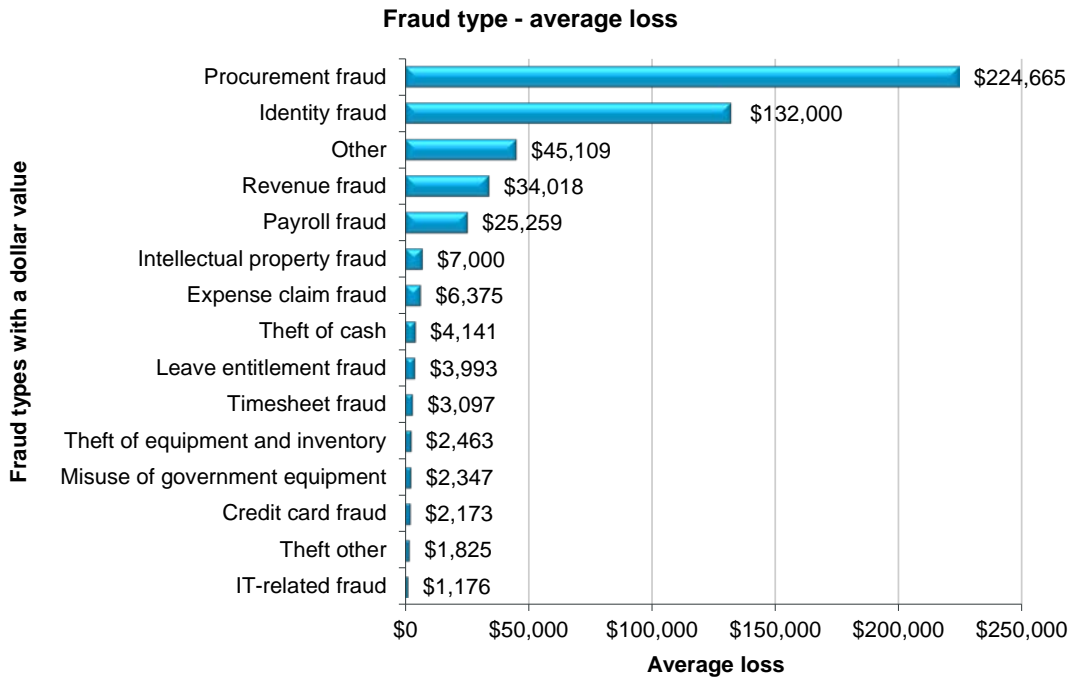
Largest frauds occurred in procurement

The most expensive single fraud cases are procurement related.

Top five frauds		
Nature	Value \$	Year
Procurement	1,700,000*	2014–15
Procurement	1,000,000	2013–14
Other	600,000	2013–14
Procurement	450,000	2014–15
Procurement	355,000	2014–15

* Agency advised that this fraud was made up of a number of components, procurement being the most relevant category.

Procurement fraud had the highest average loss of around \$225,000.



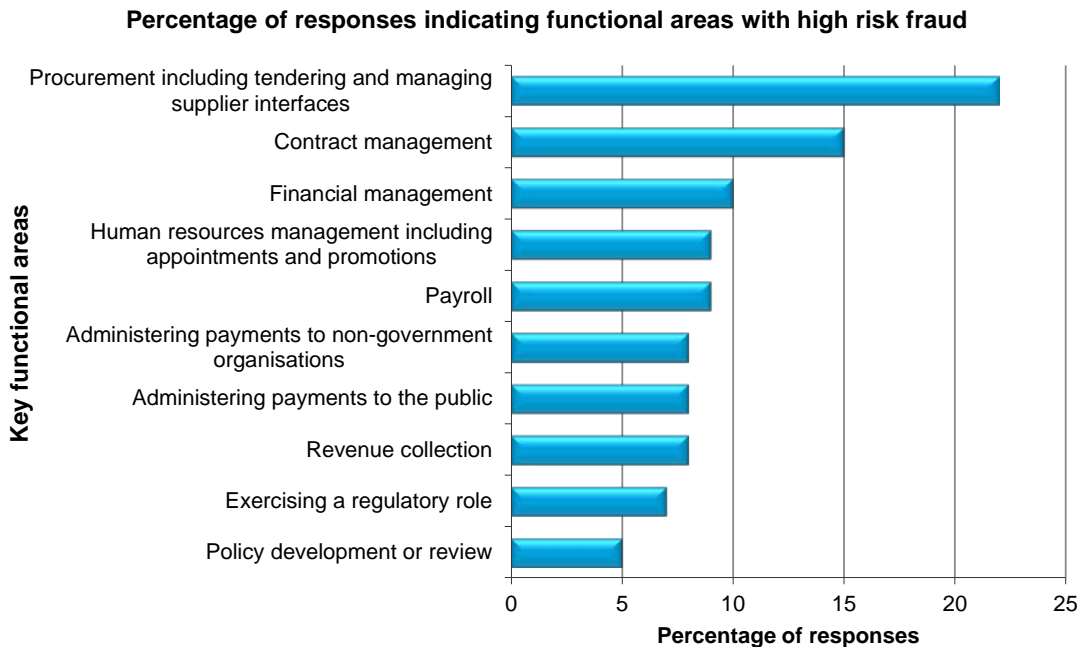
Note:

The above graph includes all frauds valued by surveyed agencies.

IT-related fraud includes unauthorised access to data, misuse of email, manipulation of information technology (IT) systems, and unauthorised use of passwords.

Procurement the highest risk area

Agencies believe procurement and contract management are the most risky areas for fraud.



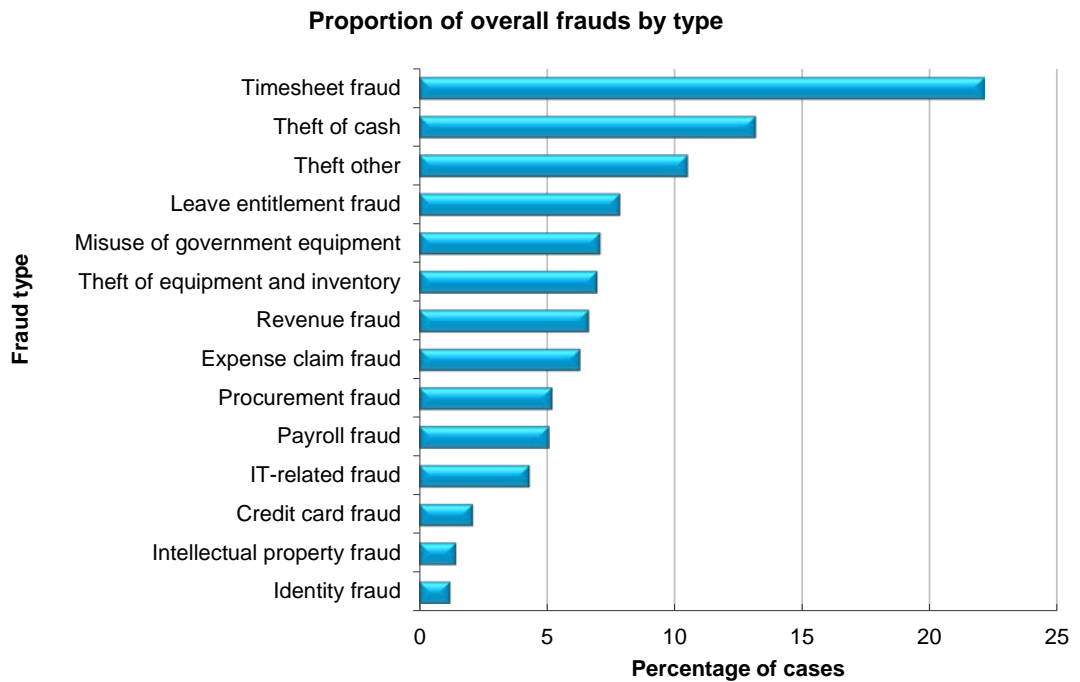
Note: Agencies were able to respond to more than one high-risk function (listed above) in the survey.

A 2010 ICAC Consultation Paper reported:

Fraud was found in 42 per cent of the procurement-related investigations and typically involves the submission of invoices for work that was never done, inflated invoices for more work than was actually done, or fake invoices from companies that do not exist for work that was never done. Fraud in procurement can also include the falsification of timesheets by contractors and consultants, or falsified requisitions, authorisations and certifications that goods and services have been delivered when they have not been delivered.

Timesheet fraud is the most common fraud

The most common fraud was misuse of timesheets followed by theft of cash.



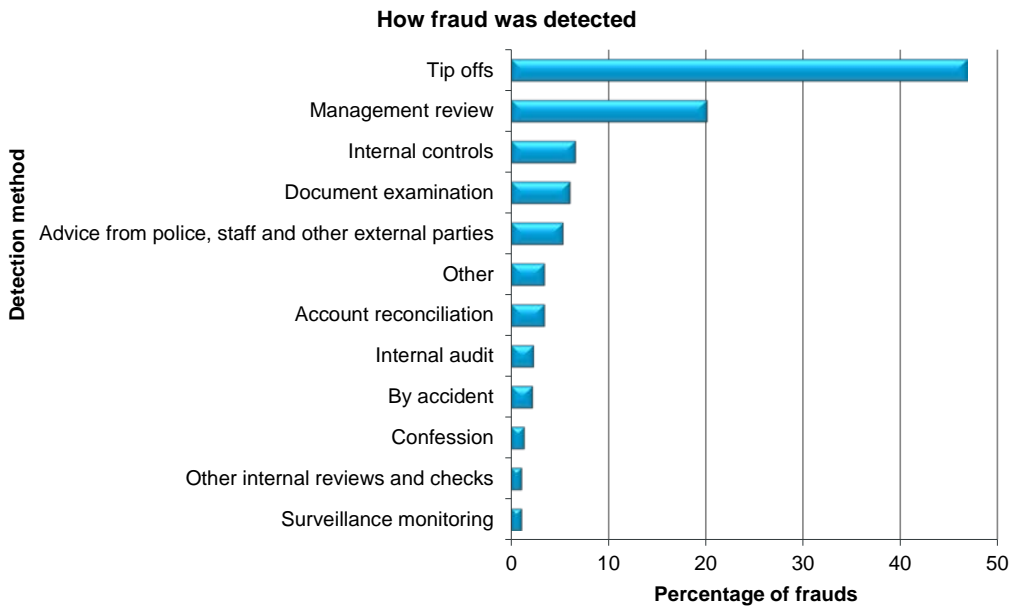
Note:

The above graph excludes fraud cases that agencies categorised as 'other' in the survey.

IT-related fraud includes unauthorised access to data, misuse of email, manipulation of information technology (IT) systems, and unauthorised use of passwords.

Tip-offs the main way frauds are uncovered

Tip-offs accounted for 47 per cent of frauds detected. Management review was the next most common method for uncovering fraud.



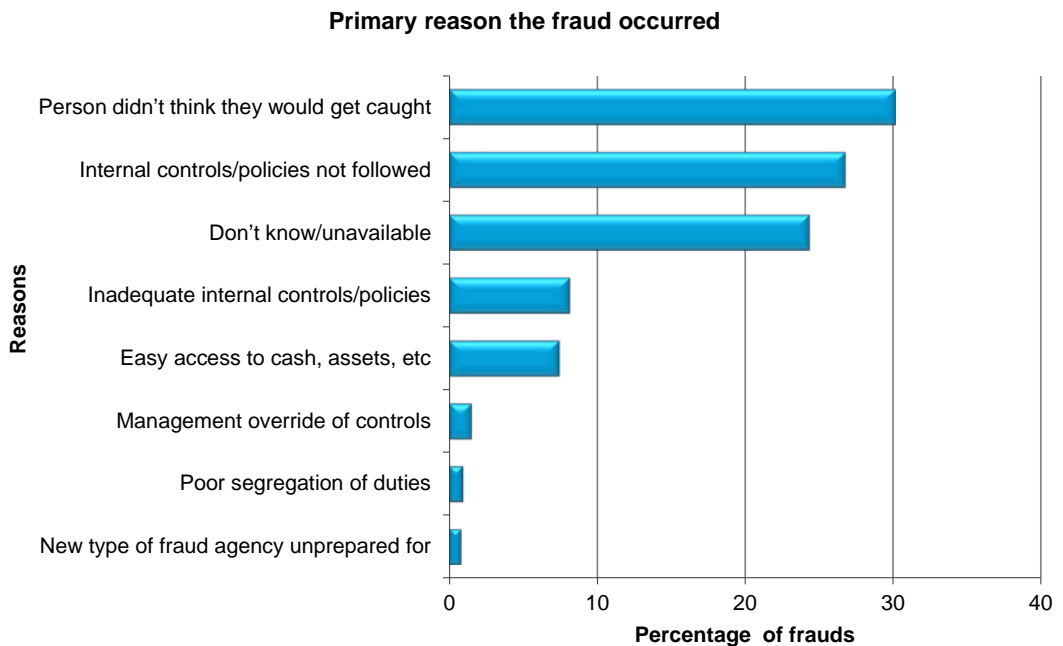
The Association of Certified Fraud Examiners 2016 Global Fraud Study reports that the presence of fraud controls is linked to lower losses and quicker fraud detection. More specifically, the study states:

Management review and the presence of a hotline were both similarly correlated with regard to lower losses (50 per cent reduction) and decreased time to detect the scheme (50 per cent reduction).

This study found that organisations with reporting hotlines were much more likely to detect fraud through tip-offs than organisations without hotlines.

People didn't think they would get caught

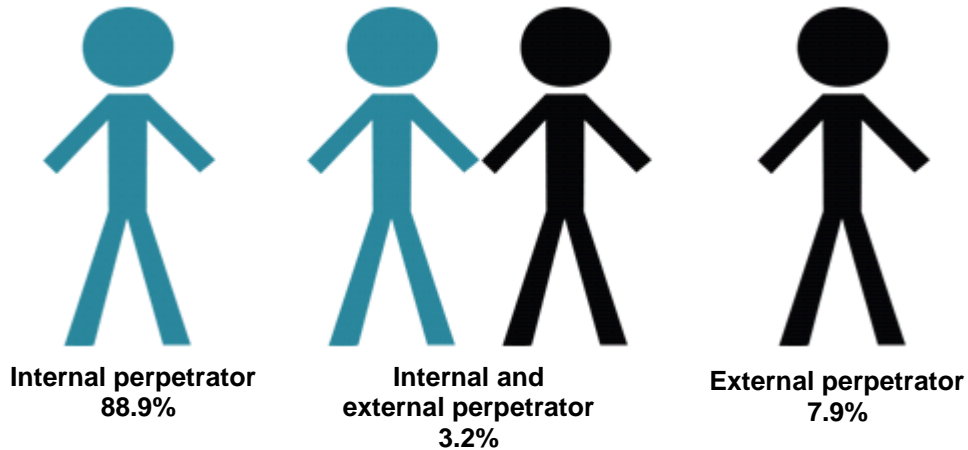
Agencies believe the primary reason for fraud occurring is that people believe they would not get caught, closely followed by employees not following policies or internal controls.



Profile of a typical perpetrator

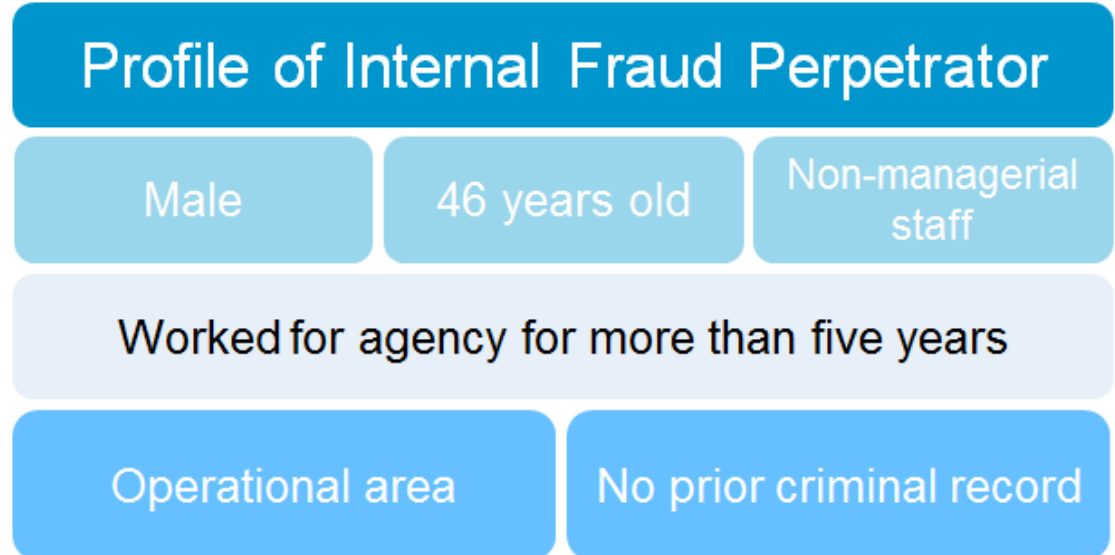
Agencies are at greatest risk of fraud from their own employees

NSW Government agencies are at greater risk of fraud from their own employees than they are from an external perpetrator, with 92 per cent of frauds involving an internal employee or contractor.



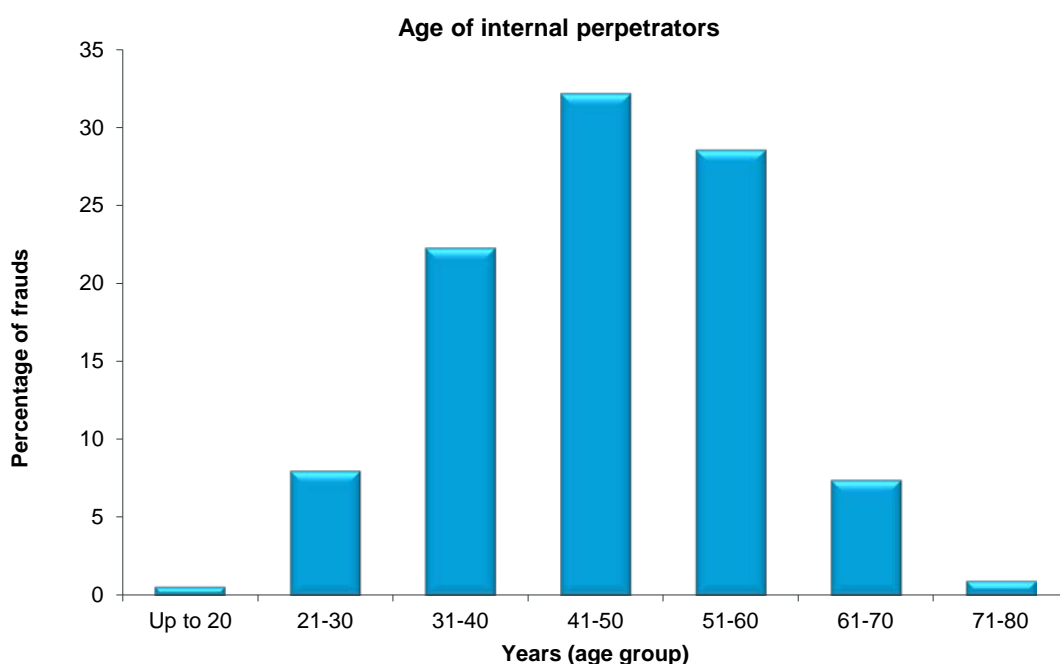
A 2016 KPMG Report on Global Profiles of the Fraudster found 65 per cent of perpetrators are employees and a further 21 per cent are former employees.

The NSW public sector profile of the average internal perpetrator is:



Note: Not all surveyed agencies provided details of the perpetrator.

The highest proportion of perpetrators were 41–50 years old.



Perpetrators were most likely to be male – representing 63 per cent.

While non-managerial staff committed more fraud, average losses suffered were much lower than for frauds committed by middle management.

Position of perpetrator	Total number of frauds	Frauds with a value*		
		Number	Total value \$	Average value \$
Non-managerial staff	716	288	2,081,681	7,228
Supervisor	134	65	1,368,594	21,055
Middle management	58	25	3,457,861	138,314
Senior management	32	12	662,182	55,182
Executive	9	2	2,800	1,400
Board member	3	–	–	–
Chief executive officer	2	1	100,000	100,000
Nil response	118	85	2,354,709	27,702
Total	1,077	478	10,027,827	20,979

* Agencies did not estimate a value for 599 of the 1,077 (56 per cent) reported frauds.

The vast majority of perpetrators worked at the agency for more than five years.

Tenure of perpetrator	Total number of frauds*
Less than 1 year	18
1 to 2 years	40
2 to 5 years	92
Greater than 5 years	439
Nil response	488
Total	1,077

* Includes frauds with no value reported by agencies.

Eighty-five per cent of frauds are committed within an agency's operational areas, one per cent by the executive, and the remainder by corporate and other areas.

Ninety-nine per cent of internal perpetrators did not have a previous criminal record.

Agencies can do more by addressing why perpetrators commit fraud

Research shows there are three broad reasons people commit fraud – pressure, opportunity and rationalisation – often referred to as the 'fraud triangle'.

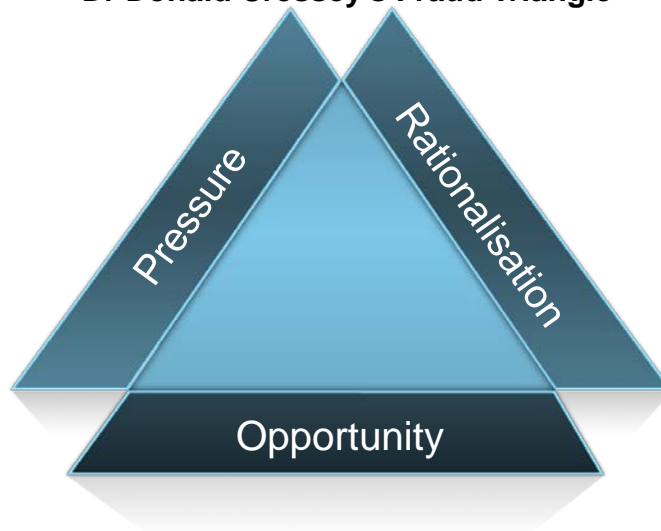
Agencies can do a lot to reduce opportunities for employees to commit fraud by building processes and procedures to prevent and detect fraud. The key is to focus on preventing an opportunity.

Being aware of 'red flag' behavioural traits of employees is another important way agencies can identify possible fraud – such as living beyond ones means, financial difficulties and close relationships with suppliers.

The fraud triangle

The 'fraud triangle' is a concept created by American Criminologist Dr Donald Cressey, after he interviewed 200 convicted embezzlers he dubbed 'trust violators.' He was interested in these people because they had entered the workplace with no intention of stealing.

Dr Donald Cressey's Fraud Triangle



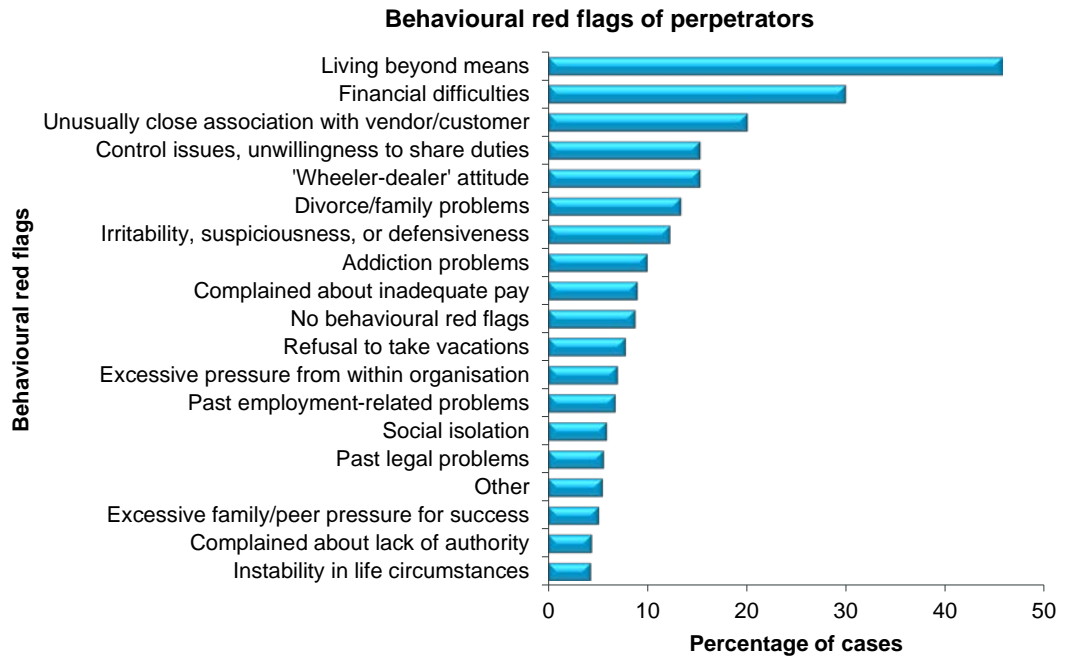
Pressure is the first leg of the fraud triangle, which Cressey describes in his hypothesis as usually a personal problem the perpetrator is too ashamed or unwilling to share with others. Importantly, Cressey found that if they had talked about their problems, others probably would have helped, and the fraud may have been averted.

Opportunity is the second leg and relates to the opportunity that exists within an agency for a fraud to occur. Opportunities usually arise from a lack of internal controls. The person feels they can take advantage of the situation without getting caught. Often, there has to be a certain level of technical skill to be able to exploit an opportunity and conceal it, which is why people often find opportunities within their own job function.

The third and final leg is rationalisation. Cressey found many people did not feel they were actually a criminal because they had rationalised the misdeed to themselves. Many violators Cressey interviewed felt justified and did not believe they were accountable for their fraudulent actions.

‘Red flags’ of a potential perpetrator

Fraud studies often refer to common ‘red flag’ behavioural traits that can serve as a warning that a person is at higher risk of committing a fraud. The Association of Certified Fraud Examiners 2016 Global Fraud Study reported that in 91 per cent of cases, the perpetrator displayed one or more of the following behavioural red flags before detecting the fraud:



Source: Report to the Nations on Occupational Fraud and Abuse, 2016 Global Fraud Study, Association of Certified Fraud Examiners, 2016.

The six most common red flags have also been the six most common red flags in every Global Fraud Study since 2008.

Fraud control in the NSW public sector

Fraud controls are improving

Agencies reported that their measures to control fraud are improving. In 2015, agencies self-assessed their fraud control measures by key attribute as either highly effective or effective in 83 per cent of cases – up from 80 per cent in 2012, 71 per cent in 2009 and 50 per cent in 2004.

The strongest fraud control attributes are leadership, responsibility structures, and notification, detection and investigation systems.

Prevention systems such as conducting fraud risk assessments and fraud awareness training continue to be the areas needing most attention. Importantly, they are effective ways to minimise fraud in an organisation.

These findings are based on agencies self-assessments of their fraud controls, using:

- the ten key attributes of fraud control outlined in the Audit Office of New South Wales' [Fraud Control Improvement Kit](#)
- a four point rating scale from ineffective to highly effective.

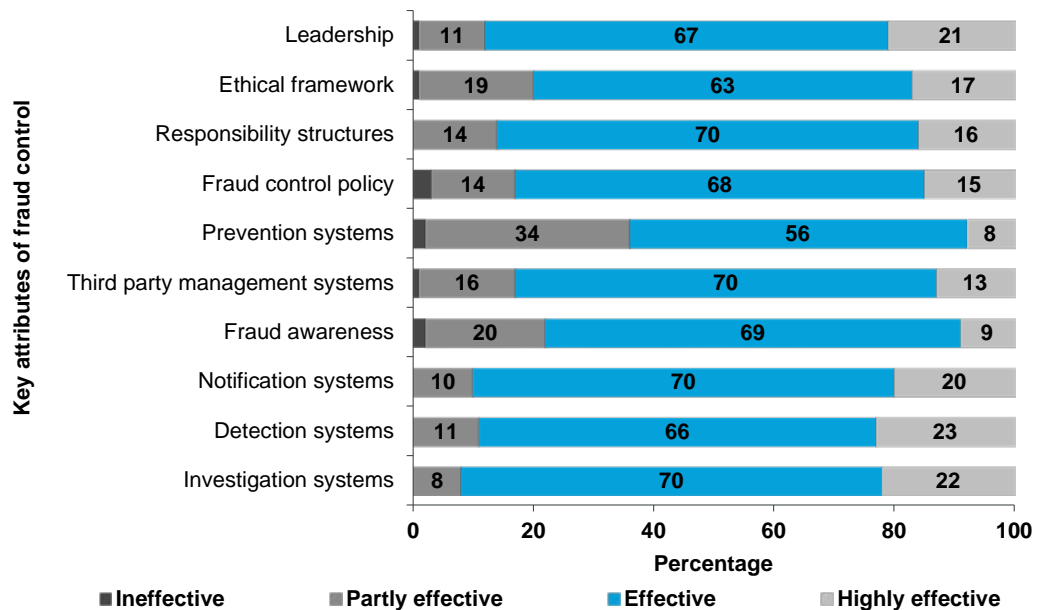
Key attributes of fraud control		Effective and highly effective trend			
2015 attributes	Comparable 2012, 2009, 2004 attributes	2015 %	2012 %	2009 %	2004 %
Leadership	N/A	88	N/A	N/A	N/A
Ethical framework	N/A	80	N/A	N/A	N/A
Responsibility structures	Responsibility structures	86	84	82	57
Fraud control policy	Fraud control policy	83	78	79	57
Prevention systems*	Risk assessment	64	67	61	43
Fraud awareness	Employee awareness/customer and community awareness**	78	68	47	36
Third party management systems	N/A	83	N/A	N/A	N/A
Notification systems	Notification systems/external notification systems**	90	94	86	61
Detection systems	Detection systems	89	70	60	34
Investigation systems	Investigation systems/conduct and disciplinary systems**	92	92	80	58
Average		83	80	71	50

N/A Indicates that there is no comparable attribute. The Audit Office updated its fraud control guidance in 2015 and changed the attributes.

* Prevention systems can include periodic fraud risk assessments, a fraud control plan, pre-employment screening and analysing the lessons learnt from frauds perpetrated.

** Average for the two attributes.

Agencies assessment of effectiveness - fraud control attributes 2015



Issues and opportunities in NSW public sector fraud control

The survey included specific questions about fraud control measures that NSW Government agencies have not historically managed well.

Key results include:

Codes of conduct not being signed by staff regularly

- Only 32 per cent of agencies require staff to sign their code of conduct annually.
- Twenty-one per cent of agencies have not updated their code of conduct in line with the model code published by the NSW Public Service Commission. All agencies listed in Schedule 1 of the *Government Sector Employment Act 2013* should have implemented the Code of Ethics and Conduct for NSW Government sector employees by 1 September 2015.
- Ninety-six per cent of agencies have a code of conduct that specifically mentions an obligation to report fraud.

A code of conduct is essential for employees to understand what behaviours are expected of them and is a very useful reference for employees to support their day-to-day decisions.

Staff not required to complete conflicts of interest declarations

- Only 40 per cent of agencies require staff to complete a conflicts of interest declaration annually.
- Ninety-four per cent of agencies have a conflicts of interest policy and 84 per cent reviewed the policy in the last two years.

Conflicts of interest occur when a person's private interests interfere, or appear to interfere, with their duties as an employee. It is crucial to identify and effectively manage actual or potential conflicts, to reduce the risk that employees put private interests above the public interest.

Gifts and benefits registers not being published on agency websites

- Only four per cent of agencies publish their gifts and benefits register on their website. The NSW Public Services Commission in its Behaving Ethically publication states ‘Consideration should also be given to publishing the register on the department/agency website’.
- Ninety-eight per cent of agencies have a gifts and benefits policy and 86 per cent have reviewed the policy in the last two years.
- Ninety-five per cent of agencies have a gifts and benefits register and 90 per cent of agencies recorded the decision about the gift – including whether it was refused.
- Eighty-three per cent of agencies reviewed the gifts and benefits register to assess consistency with their policy in the last year.

Receiving gifts and benefits increases the potential risk that agency decisions have been influenced, potentially resulting in corrupt/fraudulent transactions. A gift or benefit is anything of value offered to a public sector employee in the course of their work, apart from normal employment entitlements.

Statements of business ethics needed

A third of agencies do not have a statement of business ethics. Of those that do, 27 per cent do not publish it on their website.

A statement of business ethics explains how the organisation will behave when providing services, seeking information, regulating, or making purchases. It also explains the expected standards of behaviour of third parties when dealing with the agency.

Secondary employment not regularly reviewed

- Forty-four per cent of agencies do not require staff to confirm any secondary employment at least once every two years.
- Fifty-three per cent of agencies do not have a centralised secondary employment register, either as a stand-alone register or as part of a conflicts of interest register.
- Ninety-one per cent of agencies have a secondary employment policy and 77 per cent have reviewed the policy within the last two years.

Secondary employment occurs when a staff member engages in paid or voluntary work for another organisation while employed by a public sector organisation. Potential risks include conflicts of interest between official and private business interests, misuse of public resources such as telephones and office supplies, and unauthorised use of government information or intellectual property.

More thorough pre-employment checks needed

- Sixty-six per cent of agencies conduct pre-employment criminal record checks for all new appointments. Twenty-six per cent of agencies check criminal records for only high-risk positions.
- Only 36 per cent of agencies check records when an existing employee is promoted or when their employment circumstances change.
- Sixty-two per cent of agencies validate the qualifications and employment history of applicants before appointment for all positions. Twenty-nine per cent of agencies validate qualifications and employment history for only high-risk positions.

Pre-employment criminal record, qualification and employment history checks verify the credentials, identity and integrity of a prospective or current employee or contractor. They are designed to make sure that an individual or organisation has not made false or misleading statements.

Fraud risk assessments not documented and regularly reviewed

- Twenty-eight per cent of agencies do not have a documented fraud risk assessment endorsed by the chief executive officer.
- Sixty-eight per cent of those that have a documented fraud risk assessment have reviewed it in the last two years.

Fraud risk assessments are key to a successful prevention system and are an important management tool for preventing and detecting fraud. It should be part of an organisation's enterprise risk management process, and cover the organisation's internal and external operating environment.

Fraud control plans not in place

- Thirty-three per cent of agencies do not have a fraud control plan. Of those that do, 36 per cent have not reviewed the plan within the last two years.
- Thirty-four per cent of agencies have not updated their fraud control plan following a review of fraud risks.

A fraud control plan should include key fraud control activities, responsibilities and timeframes and should link to the risk assessment and other fraud control activities, such as fraud control education and training.

Employees not receiving sufficient fraud awareness training

- Twenty-five per cent of agencies do not have a fraud awareness program to make staff aware of the agency's approach to fraud control.
- Twenty-nine per cent of agencies provide no fraud awareness training to new employees.
- Thirty-five per cent of agencies do not provide refresher training to staff at least every two years and 19 per cent never provide refresher training.

Staff in an organisation are a prime source of information on suspected frauds in their area. To make best use of this valuable resource, staff need to be aware of what fraud is, common types of fraud they may encounter, their responsibilities and how to report suspected frauds. Importantly, the organisational culture has to encourage reporting of suspected frauds.

Agencies not using data mining techniques

Only 45 per cent of agencies used computer assisted data mining techniques to complement their fraud detection capability.

Sophisticated data mining tools can be used to identify possible fraud, for example, checking for duplicate payments, multiple vendor names and the splitting of invoices into smaller amounts to avoid further authorisation and cover-up procurement fraud.

The Association of Certified Fraud Examiners 2016 Global Fraud Study showed that:

36.7 per cent of victim organisations that were using proactive data monitoring and analysis techniques as part of their anti-fraud program suffered fraud losses that were 54 per cent lower and detected the frauds in half the time compared to organizations that did not use this technique.

Staff in high fraud-risk positions not regularly taking leave

- Twenty-six per cent of agencies are not mitigating fraud risks where staff in high fraud-risk positions have large leave balances and have not taken at least two weeks continuous leave each year.
- Fifteen per cent of agencies do not ensure that when a staff member in a high fraud-risk position is on leave another person acts in that position.
- Forty-five per cent of agencies do not require staff to take two weeks of continuous leave each year.

Of particular concern, was that 16 per cent of agencies believed they did not have high fraud-risk positions in their organisation. No matter how you structure and deliver services in a public sector organisation there will be people in high fraud-risk positions. The type of controls employed to mitigate fraud risk will likely vary, but the risks are present.

Failure of employees to take regular blocks of leave may indicate fraud. Perpetrators may be reluctant to go on leave in case their replacement uncovers their fraudulent activities during their absence.

Whole-of-government perspective

Unlike some other jurisdictions, the NSW Government does not have a comprehensive whole-of-government approach to fraud control. This survey, and similar ones in 2004, 2009 and 2012, have all highlighted weaknesses in NSW Government agencies' fraud controls, that would benefit from a whole-of-government approach.

The Audit Office has supported NSW Government agencies over the last decade by issuing several fraud surveys and a comprehensive guide to better practice on fraud control. In 2015, the Audit Office updated its Fraud Control Improvement Kit to help agencies develop an effective way to review and monitor fraud control strategies.

NSW Treasury policy TPP14-05, 'Certifying the effectiveness of internal controls over financial information' does place requirements on agencies for specific policies and procedures, to prevent, detect and correct fraudulent financial reporting, such as the falsification of accounting records and the intentional omission of transactions and misapplication of accounting principles.

NSW Treasury policy TPP15-03, 'Internal audit and risk management policy for the NSW public sector' requires agency audit and risk committees to 'review the agency's fraud control plan and be satisfied that the agency has appropriate processes and systems in place to capture and effectively investigate fraud related information'. It is not, however, an explicit requirement of TPP 15-03 or other NSW Treasury policy that agencies develop a specific fraud control plan.

An explicit policy requiring agencies to develop controls to prevent, detect and correct fraud would benefit agencies and assist audit and risk committees' to fulfil their fraud control responsibilities.

Other information

Revised Fraud Control Improvement Kit

The Audit Office of New South Wales' [Fraud Control Improvement Kit](#) provides guidance and practical advice to help organisations implement an effective fraud control framework. It highlights what should be present within an organisation to make fraud control work and aligns with the Fraud and Corruption Control Standard AS8001-2008.

What is fraud?

For the purposes of this survey, the Australian Institute of Criminology definition of fraud was used, see www.aic.gov.au.

Fraud is defined as dishonestly obtaining a benefit by deception or other means.

This definition of fraud includes suspected fraud, incidents under investigation and completed incidents, whether the fraud was proven or not, and whether the incident was dealt with by a criminal, civil or administrative remedy.

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