

Auditor-General's Office

	2008-09 Estimate	2009-10 Budget
	\$000	\$000
Output Group		
Audits	3 578	3 633
Total Expenses	3 578	3 633
Appropriation		
Output	2 923	2 978
Capital		
Commonwealth		

2009-10 Staffing: 5

Agency Profile

The Northern Territory Auditor-General's Office provides support to the Auditor-General in the discharge of statutory obligations under the *Audit Act*.

That support includes:

- the conduct of field work as part of examining financial information prepared by the Treasurer, agencies, statutory bodies and other public sector entities that report to the Legislative Assembly;
- the conduct of performance management and information system audits; and
- operational support in areas such as financial, information technology and records management.

Strategic issues facing the Office in 2009-10 include:

- balancing the expectations of the Legislative Assembly and requirements imposed by legislation; and
- extending the scope of audit activity to include a greater emphasis on performance management system audits.

Budget Highlights

The maintenance of existing statutory and compliance audit activity, and an increase in performance management system audits.

Outputs and Performance

Output Group/Output	2008-09 Estimate	2009-10 Budget	Variation
	\$000	\$000	\$000
Audits	3 578	3 633	55
Audits	3 578	3 633	55
Total Expenses	3 578	3 633	55

Key Variations

There are no significant variations.

Output Group: Audits

Audits undertaken by the Auditor-General's Office are required to be carried out with due regard to recognised professional standards and practices. These standards and practices are determined by the Australian Auditing and Assurance Standards Board. The Auditor-General reports the results of audits to both the Legislative Assembly and agency Accountable Officers, with the objective of assisting the Assembly to fulfil its role of scrutinising the performance of Government administration, and to assist Accountable Officers in the management of their agencies.

The outcome of the audit process is that Members of the Legislative Assembly are better informed about the financial and other performance of Government and, together with agency managers, are better informed about the extent of compliance by agencies with internal control requirements.

Performance Measures		2008-09 Estimate	2009-10 Estimate
<i>Quantity</i>	Statutory audits ¹	90	90
	Other audits ²	16	19
<i>Quality</i>	Audit tasks conducted in accordance with Australian Auditing Standards	100%	100%
	Recommendations agreed by agency management	85%	85%
<i>Timeliness</i>	Audit tasks completed in accordance with work program	95%	95%
	Audit opinions issued within statutory timeframes	100%	100%

¹ Audits of the Northern Territory's Public Account and other accounts (including government owned corporations and companies and statutory bodies) are pursuant to section 13 of the *Audit Act*.

² Performance management system audits undertaken pursuant to section 15 of the *Audit Act*, together with audits of acquittals on behalf of various external funding bodies.

Operating Statement

	2008-09 Estimate	2009-10 Budget
	\$000	\$000
INCOME		
Taxation revenue		
Grants and subsidies revenue		
Current		
Capital		
Appropriation		
Output	2 923	2 978
Commonwealth		
Sales of goods and services	490	490
Interest revenue		
Goods and services received free of charge	165	165
Gain(+)/loss(-) on disposal of assets		
Other revenue		
TOTAL INCOME	3 578	3 633
EXPENSES		
Employee expenses	727	720
Administrative expenses		
Purchases of goods and services	2 684	2 746
Repairs and maintenance	2	2
Depreciation and amortisation		
Services free of charge	165	165
Other administrative expenses		
Grants and subsidies expenses		
Current		
Capital		
Community service obligations		
Interest expenses		
TOTAL EXPENSES	3 578	3 633
NET SURPLUS(+)/DEFICIT(-)		

Balance Sheet

	2008-09 Estimate	2009-10 Budget
	\$000	\$000
ASSETS		
Cash and deposits	236	236
Receivables	364	364
Prepayments	3	3
Inventories		
Advances and investments		
Property, plant and equipment		
Other assets		
TOTAL ASSETS	603	603
LIABILITIES		
Deposits held		
Creditors and accruals	195	195
Borrowings and advances		
Provisions	117	117
Other liabilities		
TOTAL LIABILITIES	312	312
NET ASSETS	291	291
EQUITY		
Capital		
Opening balance	- 231	
Equity injections/withdrawals	231	
Reserves		
Accumulated funds		
Opening balance	291	291
Current year surplus(+)/deficit(-)		
Accounting policy changes and corrections		
TOTAL EQUITY	291	291

Cash Flow Statement

	2008-09 Estimate	2009-10 Budget
	\$000	\$000
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating receipts		
Taxes received		
Grants and subsidies received		
Current		
Capital		
Appropriation		
Output	2 923	2 978
Commonwealth		
Other agency receipts from sales of goods and services	490	490
Interest received		
Total operating receipts	3 413	3 468
Operating payments		
Payments to employees	727	720
Payments for goods and services	2 686	2 748
Grants and subsidies paid		
Current		
Capital		
Community service obligations		
Interest paid		
Total operating payments	3 413	3 468
NET CASH FROM OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES		
Investing receipts		
Proceeds from asset sales		
Repayment of advances		
Sales of investments		
Total investing receipts		
Investing payments		
Purchases of assets		
Advances and investing payments		
Total investing payments		
NET CASH FROM INVESTING ACTIVITIES		
CASH FLOWS FROM FINANCING ACTIVITIES		
Financing receipts		
Proceeds of borrowings		
Deposits received		
Appropriation		
Capital		
Commonwealth		
Equity injections	231	
Total financing receipts	231	
Financing payments		
Repayment of borrowings		
Finance lease payments		
Equity withdrawals		
Total financing payments		
NET CASH FROM FINANCING ACTIVITIES	231	
Net increase(+)/decrease(-) in cash held	231	
Cash at beginning of financial year	5	236
CASH AT END OF FINANCIAL YEAR	236	236