

**GOVERNMENT SECTOR AUDIT AMENDMENT (PERFORMANCE AUDIT REPORTS)
BILL 2025**

STATEMENT OF PUBLIC INTEREST

Need: Why is the policy needed based on factual evidence and stakeholder input?

The Government Sector Audit Amendment (Performance Audit Reports) Bill 2025 (Bill) proposes to amend the *Government Sector Audit Act 1983* (Act) to provide the Auditor-General the discretion to table a completed performance audit report in Parliament at a later date, or after the occurrence of a particular event, where the Auditor-General does not consider it in the public interest to table the report 'as soon as practicable' after completing the report.

The proposed amendments are comparable to Victorian and Commonwealth legislation, which provide the Victorian and Commonwealth Auditors-General with discretion to have regard to public interest considerations when disclosing matters in reports.

Objectives: What is the policy's objective couched in terms of the public interest?

The Bill balances the need for transparency to Parliament about the exercise of the Auditor-General's functions with the need to ensure that the Auditor-General has independence in determining when sensitive performance audit reports are tabled in Parliament and published. The Auditor-General is best placed to assess whether it is in the public interest to table, and therefore make public, a report. The Bill does not alter the Auditor-General's obligation to table a report in Parliament.

Options: What alternative policies and mechanisms were considered in advance of the bill?

The Government considers that that policy is best implemented by legislative amendment. The requirement that the Auditor-General table performance audit reports 'as soon as practicable' is a legislative requirement and needs to be amended by way of legislation.

Analysis: What were the pros/cons and benefits/costs of each option considered?

The Bill does not impose any appreciable cost or burden on the public or any group of the public and so the relative merits of alternative options have not been analysed.

Pathway: What are the timetable and steps for the policy's rollout and who will administer it?

If enacted, the Bill will commence on assent.

Consultation: Were the views of affected stakeholders sought and considered in making the policy?

No public consultation was undertaken in relation to the Bill. The amendments are the result of a request by the Auditor-General. The Audit-Office has indicated that it supports the Bill.

The Auditor-General has written to the Chair of the Public Accounts Committee to inform the Committee of the Auditor-General's request that the Act be amended.