

Transport Asset Holding Entity (TAHE) Inquiry
Answers to question on notice - Office of the Auditor-General– Hearing 10 February 2022

Question:

The Hon. DANIEL MOOKHEY: Auditor-General, as devotee of reports, have you ever issued an emphasis of matter before?

MARGARET CRAWFORD: I have not personally, I do not think, but I am going to again—we have researched this. Ian and/or Scott?

IAN GOODWIN: I might invite Scott, head of financial audit, on that question. Scott, can you answer the question on emphasis of matter?

SCOTT STANTON: Thank you. I do not have that precise information in front of me. Basically, we have issued one before but it is in the order of about eight to 10 years ago that we issued an emphasis of matter. So it is unusual in that context. It has been quite some years before we have done it, but there was one before. I think that was around uncertainties in—I would have to check that, but it was about eight or so years ago.

The Hon. JOHN GRAHAM: If you could take that on notice, that would be helpful.

Answer:

This question on notice was subsequently responded to by our Deputy Auditor-General Mr Ian Goodwin in the same Public Accountability Committee meeting held on Thursday 10 February 2022 for the Transport Asset Holding Entity inquiry (p51).

I can re-confirm, the last time the Auditor-General of NSW issued an Emphasis of Matter on the Total State Sector Accounts was in 2011. This was around the uncertainty arising from a taxation assessment that was subject to appeal in the Supreme Court. This was reported in the 2011 NSW Auditor-General's Report Volume Three.