

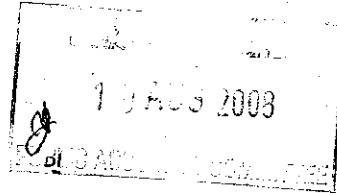


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Your reference        Inquiries/Evaluation PMS 145.08.10  
Our reference         BNE2008/

**Environmental Protection Agency**

Incorporating the  
**Queensland Parks and Wildlife Service**

15 August 2008



The Research Director  
Public Accounts Committee  
Parliament House  
Alice & George Streets  
Brisbane Qld 4000

Dear Ms Jeffrey

I refer to your letter received concerning the inquiry into an evaluation of the effectiveness of the performance management systems (PMS) audit mandate in terms of the Parliament's previously expressed position.

The EPA considers the present mandate, even with the current restrictions to limit audits to the performance management system, not actual performance, meets the accountability process set by Parliament through legislation.

The experience of our Agency has been varied with regards to the quality of the auditor undertaking a PMS audit. This has raised concerns over the ability of an auditor to have the appropriate skills and abilities to understand the diverse and sometimes technical nature of the agency-specific information being examined in an audit. Much of the performance data under the Managing for Outcomes framework is not traditional financial information, but non-financial performance information that a traditional auditor with an accounting background would not be familiar with.

Other areas of evaluation and review being undertake across the sector – for example, the Service Delivery and Performance Commission's performance reviews of Public Sector entities; the review of 600 plus government boards and statutory bodies – suggest that the current mandate of the Queensland Audit Office to undertake PMS audits may not be necessary in this new context.