

GOVERNMENT DEPARTMENTS AND AGENCIES, INTERNAL AUDIT PROGRAM

82. Mr RIEBELING to Minister representing the Minister for Transport:

For all government departments and agencies under the Ministers control, will the Minister provide the following information -

- (a) does the department or agency maintain an internal audit program, and if not, why not;
- (b) is this internal program undertaken by an outside contractor;
- (c) if yes -
  - (i) who is the outside contractor;
  - (ii) on what date were they contracted;
  - (iii) when does the contract expire;
  - (iv) were tenders called for the contract, and if not why not;
  - (v) what is the total value of the contract;
  - (vi) if the contractor charges an hourly rate, what is that rate; and
  - (vii) what was the value of the contract in 1998-99?

Mr COWAN replied:

Department of Transport

- (a) Yes.
- (b) No.
- (c) Not applicable.

MetroBus

- (a)-(b) Yes.
- (c)
  - (i) S & M Business Services.
  - (ii) 21 April 1999.
  - (iii) 31 August 2000.
  - (iv) Yes.
  - (v) \$3 400 per annum.
  - (vi) \$10 371.25, which is made up of the following:
    - S & M Business \$3 400.
    - Morgan Banks \$6 971.25, for the post audit of the new payroll Clockwork System) for MetroBus.

Westrail

- (a) Yes.
- (b) No.
- (c) Not applicable.

Albany Port Authority

- (a) Yes.
- (b) No.
- (c) Not applicable.

Bunbury Port Authority

- (a)-(b) Yes.
- (c)
  - (i) AMD Chartered Accountants.
  - (ii) 27 January 1999.

- (iii) 27 January 2002.
- (iv) Yes.
- (v) \$27 150.
- (vi) Partner \$165.
- (viii) \$12 100.

Dampier Port Authority

- (a) Yes.
- (b) No. The audit is conducted on an uncontracted, fee for service basis.
- (c) Not applicable.

Eastern Goldfields Transport Board

- (a) Yes.
- (b) No.
- (c) Not applicable.

Esperance Port Authority

- (a)-(b) Yes.
- (c)
  - (i) KPMG.
  - (ii) March 1997.
  - (iii) March 2001.
  - (iv) Yes.
  - (v) \$9 700.
  - (vi) Not applicable.
  - (vii) \$2 700.

Fremantle Port Authority

- (a) Yes.
- (b) Undertaken by one full time equivalent and an outside contractor.
- (c)
  - (i) Arthur Andersen.
  - (ii) 4 June 1998.
  - (iii) 30 June 2003.
  - (iv) Yes.
  - (v) Approximately \$325 000.
  - (vi) \$70.00 per hour for work on the approved audit program.
  - (vii) \$40 948.

Geraldton Port Authority

- (a) Yes.
- (b) No.
- (c) Not applicable.

Port Hedland Port Authority

- (a)-(b) Yes.
- (c)
  - (i) KPMG.
  - (ii) Commenced internal audit October 1992.
  - (iii) No contract, reviewed annually.
  - (iv) No, KPMG were the external auditors appointed for the Authority's joint venture company Pilbara Stevedores Pty Ltd. KPMG was subsequently appointed as Port Hedland Port Authority's internal auditors to save travel and accommodation costs.
  - (v) There is no contract but the total cost of internal audit for the 1999-2000 year is expected to be \$10 100.
  - (vi) The contract does not list an hourly rate.

(vii) The value of the contract in 1998-1999 was \$10 097.

Main Roads Western Australia

- (a) Yes.
- (b) This is a combination of internal staff and contractors for specific audits.
- (c) Not applicable.

Broome Port Authority

- (a) Yes.
- (b) No.
- (c) Not applicable.