



Report 8: 2022-23 | 16 November 2022

FORENSIC AUDIT

Forensic Audit Results 2022



Office of the Auditor General Western Australia

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ISSN: 2200-1913 (print)
ISSN: 2200-1921 (online)

The Office of the Auditor General acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures, and to Elders both past and present.

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WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

Forensic Audit Results 2022

Report 8: 2022-23
16 November 2022

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**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

FORENSIC AUDIT RESULTS 2022

This report has been prepared for submission to Parliament under the provisions of section 24 of the *Auditor General Act 2006*.

This report provides an update on the activities of the Forensic Audit business unit during 2022.

A handwritten signature in black ink, appearing to read 'C. Spencer'.

CAROLINE SPENCER
AUDITOR GENERAL
16 November 2022

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Auditor General's overview

In last year's *Forensic Audit Report – Establishment Phase I* detailed that my Forensic Audit team was building by doing. This annual results report provides Parliament with an update on that progress.

I am pleased that our initial program of targeted forensic audits has delivered results, producing three reports of significant value to the public sector over the last 12 months. These reports identified multiple concerning findings in respect of:



- lost data
- inadequate maintenance of supplier information
- poor fraud risk management (including the absence of appropriate fraud risk assessments)
- non-compliance with Commonwealth requirements in entities with a heightened risk of exposure to criminal activity.

The third report, a better practice guide, continues this Office's commitment to produce guidance that demonstrates excellence and helps the Western Australian (WA) public sector perform efficiently and effectively. With a focus on fraud risk management, the guide assists WA public sector entities to manage that risk, providing process and tools to empower them to improve how they discharge responsibility for controlling their exposure to fraud and corruption risks.

We also hosted two fraud resilience forums, both well received with over 100 people attending each. These forums promote continuous fraud and corruption risk awareness by sharing knowledge and building a platform for collaboration across the WA public sector.

We continue to adapt and innovate, refining the forensic methodology and focusing on enhancing the interaction of audit, intelligence and data analytics through our forensic audit lens. We established forensic frameworks and strengthened our capability across the team, and with the support and influence of these maturing activities, our current work program shows momentum building in our forensic audits currently under way.

The Forensic Audit team continues to strengthen relationships across organisations and entities to advance and co-ordinate the building of fraud resilience in the WA public sector.

I am excited for the future of our forensic audit function and the insights it will provide, and extend my thanks and support to the team as they settle into a pattern of work that responds to the challenges of an ever-evolving fraud risk environment.

Introduction

The OAG's Forensic Audit business unit's purpose is to improve resilience to fraud and corruption across the WA public sector by conducting targeted, risk based, forensic audits that identify vulnerabilities to, and potential indicators of, significant fraud in State government entities.

In line with our usual audit practice, we will report matters of significance from our audits upon completion to entities and both Houses of Parliament, confidentially via our oversight committees or publicly as is appropriate for the matter at hand. However, not all our work will be reported in stand-alone reports to Parliament.

There may be occasions where our work crosses into that of another agency, which could mean our work is put on hold, provided to that other agency or we cease the work indefinitely.

Fraud and corruption involve a benefit being obtained through dishonesty and/or an abuse of position to the detriment of another person or entity. They can pose a risk to an entity's finances, reputation and service delivery. More seriously, they go to the heart of trust and confidence in government.

With general government revenue estimated to total \$38.4 billion¹ in 2022-23, the loss to the WA public sector of even just 0.1% through fraud would be as much as \$38.4 million.² This is the equivalent of over 16,000 bed days in a WA hospital.

To deliver on their purpose, Forensic Audit continues to work with our other OAG business units to build a collective view of financial misappropriation risk in the sector.

The prevention, detection and investigation of irregularities, fraud and corruption, illegal acts and errors always rests with entities. External integrity or accountability bodies should not be seen as a replacement for robust and standardised internal controls, management oversight and internal audit committee support.

The Forensic Audit business unit draws on the principles in audit and accounting standards and other professional practices to underpin the development of our methodology and approach. Our work is conducted under section 18 of the *Auditor General Act 2006*.

¹ Government of Western Australia, [WA State Budget 2022-23 State of the Finances factsheet](#), Department of Treasury, May 2022.

² The Association of Certified Fraud Examiners (ACFE) estimates organisations lose 5% of revenue to fraud based on survey of Certified Fraud Examiners. ACFE, *Occupational Fraud 2022: A Report to the Nations*, ACFE, Austin, 2022. The ACFE describe themselves as the world's largest anti-fraud organisation with over 90,000 members worldwide.

Building on our foundation

Implementing recommendations from peer review

In 2021, we commissioned an external review of the establishment of our Forensic Audit business unit (establishment review), engaging an experienced private sector forensic accounting professional to assess our early approach against best practice. While confirming our initial approach was sound, the establishment review identified several recommendations in terms of our resources, activities and processes, including:

- developing our forensic audit methodology
- embedding an intelligence led framework to identify and target high risk entities and themes
- implementing a technology platform for data management, analytics and visualisation
- growing the business unit.

We continue to develop and implement these recommendations and this report provides updates on some of the key milestones over the past 12 months.

Refining our methodology

The forensic audit methodology continues to mature as our intelligence and data analytic functions develop and audit conduct generates repeatable and more efficient processes.

Our methodology incorporates guidance from audit and forensic accounting standards, as well as several existing processes from our performance audit function. We have also considered the application of the Auditor General's power to follow-the-dollar and obtain, from any person, information relevant to an audit.

We continue to explore the processes and tools that other national and international audit offices use and remain engaged with counter-fraud agencies in various jurisdictions in respect of their methods.

The enhancement of each core function (Figure 1) within Forensic Audit has led to increased interaction between them. The capabilities across all three functions are used in various stages within our targeting, test design, analysis and deep review activities.



Source: OAG

Figure 1: Forensic Audit core functions

Underpinning the forensic audit methodology, our intelligence and data analytics functions have developed fit for purpose frameworks to govern their activities as well as identify strategic development goals to improve efficiency and effectiveness.

Growing our intelligence function

A recommendation from the establishment review was to embed an intelligence led framework. Last year, to accelerate development, we commissioned a review into how we gather, use and share information and intelligence. That review outlined the high level and tiered integration of an intelligence function within Forensic Audit and subsequently the broader OAG.

While the intelligence function's primary purpose is to inform audit selection, it may be involved at any stage of the forensic audit process.

Intelligence defined

In the purest sense, intelligence is the end product of an analytic process that evaluates information collected from diverse sources; integrates the relevant information into a logical package; and produces a conclusion, estimate or forecast about a criminal phenomenon by using the scientific approach to problem solving (for example, analysis).³

Forensic Audit Intelligence Model

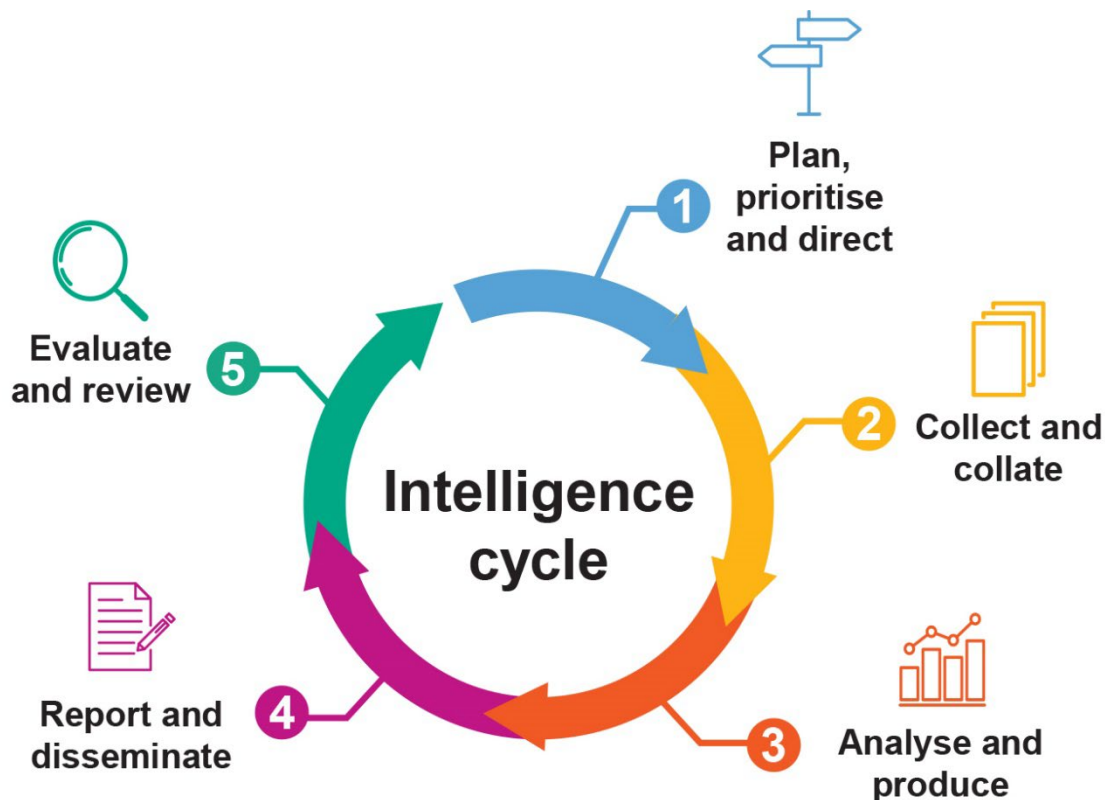
The Forensic Audit Intelligence Model (the model) is designed to operationalise our intelligence led methodology. It provides the detail to support the OAG's work to gather data, to analyse, and in turn recommend audit topics and higher potential fraud risk entities.

The model includes three levels of intelligence activity focusing on the longer term (strategic), mid-term (operational) and immediate (tactical) activity. Strategic intelligence will focus on forward looking intelligence assessments. Operational work will aid mid-term focus through the assessment of high-risk entities or activities. Tactical will provide insight into the immediate threat or risk environment.

The intelligence team engaged with broader subject matter experts inside and outside of government to inform the development of the model.

The intelligence cycle, which offers a conceptual framework, will be applied dynamically across each intelligence task. This adopts the cycle from the Australian Criminal Intelligence Model.

³ D.L. Carter, *Law Enforcement Intelligence A Guide for State, Local, and Tribal Law Enforcement Agencies Third Edition*, Bureau of Justice Assistance-sponsored, Michigan, 2021, p. 4.



Source: OAG adapted from the Australian Criminal Intelligence Model

Figure 2: Intelligence cycle

We have engaged and, where necessary, entered information sharing agreements with law enforcement, integrity, public sector and intelligence agencies to inform our intelligence targeting. The team has liaised with several other entities in WA, Australia and overseas to:

- explore other information gathering opportunities
- discuss emerging methods and data sets of interest
- understand and consider potential approaches to analysis and interpretation of information received.

Advancing data analytics

Data analytics is an integral part of our work. It contributes to our intelligence gathering, entity profiling, helps scope audits and supports audit conduct through dedicated analysis and tests on data sets.

Use of data analytics allows us to identify anomalies or errors in entity data so we can target our deep reviews (in place of the traditional sampling in financial audit). Tests are designed around known fraud behaviours to look for patterns that identify fraud vulnerabilities.

The general data analytics process has six key stages consistent in all projects (Figure 3). Resources required in each stage vary based on the complexity of the data analytics project.



Source: OAG

Figure 3: Data analytics process

The data analytics function is embedded within our Forensic Audit business unit with members having expertise in data analytics and data science. At the requirement gathering and data acquisition stages the team works collaboratively with forensic auditors and intelligence specialists to understand audit criteria and business requirements, data needs, challenges or issues for data analysis and to agree scope.

Quality of data continues to be a challenge, but we are becoming more familiar with the issues. Validation is a key process to evaluate suitability. Exploratory analysis is carried out to understand the raw data, identify key fields required for our analysis, understand the relationships between the various sources and find anomalies. Quality assessment includes measuring the completeness and accuracy of the source information in relation to the analysis we are planning to perform.

Data modelling is a key stage in the analytics process. It is important to have a quality model for the most impactful analytics to inform decision-making. A solid data model means optimised analytics performance, no matter how large and complex the data is or becomes. How we model this will depend on the type of data we are dealing with.

Broadly, data can be classified as quantitative or qualitative. Quantitative data, otherwise known as structured data, is anything measurable and comprises of specific quantities and numbers. For example, total spend or the number of vendors. We have created standardised models for vendor validation, conflict of interest data and created others to meet specific project requirements.

Qualitative data, otherwise known as unstructured data, is something that cannot be measured objectively and is therefore open to more subjective interpretation. For example, survey comments, emails and procurement documents. The broader team continues to work with this data and identify the best tools to enhance our analysis.

Key achievements of the data analytics team this year included:

- streamlining testing to reduce rework and inefficiencies, and enhancing turnaround time. This included projects considering undeclared conflicts of interest and vendor validation
- building technology capability, including implementing a data science platform, investment in software for automatic code testing and purchase of a high specification computer to execute resource intensive scripts
- providing support to the intelligence function by building dashboards to display government reporting data for analysis, presenting entity spending data and fraud risks
- attending to process and governance by creating a data analytics procedure and framework document and enhancing our data protocol
- initiated regular collection of data from State and Commonwealth government entities.

We are cognisant of the growing speed at which data is created across entities and the tools required to provide meaningful analysis. Remaining up-to-date with tools available for this analysis, enhancement of them and future system investment needs will remain a strategic priority for the team.

Enhancing our multidisciplinary team

Over the last year we have continued to build the capability of the team by additional recruitment and training. Employees have also gained practical experience through conducting and completing our first forensic audits. Leadership of the business unit was confirmed in January 2022 with the appointment of a permanent Assistant Auditor General Forensic Audit. The Assistant Auditor General and senior leaders have implemented key recommendations from the establishment review including strategic initiatives to build intelligence and data analytics functions in the unit.

Recruitment through the year added further capability with new team members experienced in financial crime investigation, audit, compliance and risk management. We are working towards recruiting to our full complement and anticipate this will be complete in 2023.

Specialist training in the investigations process has further built the competency and skills of the team and capability strengthened by internal and external training programs and structured knowledge sharing from specific projects across the team.

Team members have completed the Certified Fraud Examiners credential and undertaken training in integrity and accountability, risk management, public sector data analytics, intelligence practice and profiling. Some team members have also attended national public sector fraud and corruption conferences which has expanded their knowledge and networks.

While expanding our team, forensic audits have been affected by the redeployment of resources to assist with our core function of financial audits of State entities, assisting our colleagues in a severely depleted labour market. In addition, the OAG is implementing a new audit tool to provide greater functionality, efficiencies and effectiveness. This project has drawn resources from all teams within the OAG.

Building relationships

The Forensic Audit business unit continues to liaise with other organisations and entities to facilitate information gathering, advance capability development and coordinate an approach to build fraud resilience in the WA public sector. These include other audit offices, integrity bodies, law enforcement agencies, private sector organisations and intelligence agencies (Australian and international).

We continue our engagement with key WA stakeholders such as the Corruption and Crime Commission, Public Sector Commission, WA Police Force and the Department of Finance.

While these relationships provide insights into better practice, risks in other entities, emerging methods (including fraud and corruption detection and data analytics), and fraud and corruption prevention tools and techniques, we remain cognisant of our need to remain independent within the WA public sector and ensure we do not overstep what Parliament has entrusted us with.

Our year in review

Tabled reports

This year we tabled three reports.



Forensic Audit – Construction Training Fund (report 19, 22 June 2022)

This [forensic audit](#) was initiated in response to several risks identified during our financial audits, which resulted in audit findings and a qualified controls opinion in 2020-21, and through referrals and other risk indicators over several years. Until recent times, the Building and Construction Industry Training Fund (CTF) had not sufficiently demonstrated a sound understanding of its obligations to operate within the public sector governance framework.

Our in-depth audit found that the CTF's disorganised financial management exposed it to an alarming level of fraud vulnerability.

Fraud and corruption vulnerabilities identified at CTF

Our audit identified the following vulnerabilities:

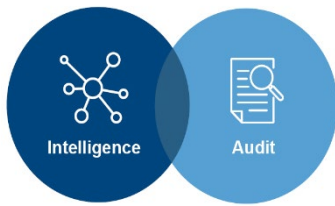
- control weaknesses
- poor assessment of fraud risk
- poor management of conflicts of interest
- grant and subsidy assessment manual and labour intensive
- non-compliance with WA procurement rules
- non-compliance with *State Records Act 2000* requirements.

The report⁴ concluded while we can never provide absolute assurance that there has not been financial wrongdoing, we are confident that the multiple concerning findings in this case represented a level of incompetence or lack of care, rather than corruption. However, all the pre-conditions were in place for fraudulent activity to occur undetected.

Identified issues represented non-compliance with public sector procurement requirements and record keeping obligations under the *State Records Act 2000*, which included inappropriate loss or destruction of payroll records upon system changeover in 2019.

We acknowledge the extensive corporate reform since 2020, which continued during the audit. Under its new leadership, the CTF had already made changes to improve compliance and its control environment, but we identified further urgent work needed to be undertaken to lift its systems of governance to an acceptable level and made recommendations in this regard. This will take ongoing sustained effort and time. We provided further in-depth findings and analysis to the CTF to assist in this endeavour.

⁴ Office of the Auditor General, *Forensic Audit – Construction Training Fund*, OAG, Perth, 2022, p. 5.



Fraud Risk Management – Better Practice Guide (report 20, 22 June 2022)

As reported in the *Forensic Audit Report – Establishment Phase*, our high-level review of State government entities' fraud risk management found many entities fell well short of better practice.⁵

Improving fraud resilience across the WA public sector

The [*Fraud Risk Management – Better Practice Guide*](#) aims to help Western Australian public sector entities manage their fraud and corruption risks. It outlines why fraud and corruption risk management is important and provides practical guidance on the process of developing a fraud and corruption risk management program.

To effectively combat fraud and corruption an entity must first acknowledge that they occur and then seek to understand how and why. The most effective way for an entity to manage its risk of fraud and corruption is by controlling the opportunity – implementing or enhancing controls aimed at preventing fraud and corruption or detecting it quickly if it does occur.

Fraud risk management deficiencies

We identified the following deficiencies in the WA public sector:

- no organisational risk framework
- no collaboration in identifying and analysing fraud risks across an entity
- no fraud risk register
- failure to assess entity specific fraud risks
- detective data analytics not targeted to entities specific risks
- excessive generalisation of fraud risks
- limiting fraud risk identification as an overall strategic matter without examining specific business unit exposure to fraud.

Historically, the approach of many Australian public sector entities to fraud and corruption risk management has been wholly reactive. Fraud and corruption risk management has a critical role in preventing and promptly detecting fraud and corruption to minimise loss, retain trust in entities and protect employees.

Ultimately, preventing and detecting fraud and corruption is the responsibility of every person in the WA public sector, and as such, the guide may be relevant for all public sector employees.⁶

Entities should develop and implement a robust and effective fraud and corruption risk management program. The program should be tailored to an entity's objectives, environment and risk profile.

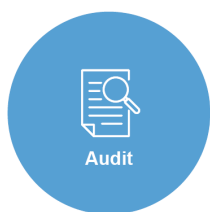
⁵ Office of the Auditor General, *Fraud Risk Management – Better Practice Guide*, OAG, Perth, 2022, p. 8.

⁶ Office of the Auditor General, *Fraud Risk Management – Better Practice Guide*, OAG, Perth, 2022, p. 3.

The guide refers to a range of tools to help those charged with developing and managing the fraud and corruption risk framework stimulate discussion and implement an effective fraud and corruption risk management program. Available on our website (audit.wa.gov.au), they include tools to:

- benchmark fraud control systems against AS 8001:2021 – *Fraud and corruption control*
- assess fraud and corruption risks by
 - identifying relevant fraud risk
 - analysing those risks against likelihood, consequence, resourcing constraints and control effectiveness
 - evaluating the residual risk against the entity's risk appetite and tolerance
- treat fraud and corruption risks.

The online tools will be updated as required.



Compliance Frameworks for Anti-Money Laundering and Counter-Terrorism Financing Obligations (report 6, 19 October 2022)

AUSTRAC (Australian Transaction Reports and Analysis Centre) is the Commonwealth Government agency responsible for detecting, deterring and disrupting criminal abuse of the Australian financial system to protect the community from serious and organised crime.

AUSTRAC is responsible for ensuring businesses comply with their obligations under the *Anti-Money Laundering and Counter-Terrorism Financing Act 2006* (Cth) (AML/CTF Act) to have systems and controls in place to manage money-laundering and terrorism-financing risks.

This [limited assurance review](#) examined the eight WA State entities that have obligations under the AML/CTF Act. Operating across the financial services, bullion, gambling and digital currency exchange sectors, these entities provide services which have been identified as posing a risk for money laundering and terrorism financing.

We reported 18 findings and three business improvement opportunities across six entities, and concluded:

Entities have arrangements in place at varying levels of adequacy to address their key anti-money laundering and counter-terrorism financing obligations under the [AML/CTF] Act. Six of the eight need to upgrade elements of their programs to improve the likelihood they can detect and respond to suspicious activity effectively and manage their money-laundering, terrorism-financing and regulatory compliance risks. Two of these entities are missing key program elements and are at greater risk of non-compliance and money laundering or terrorist financing activity.⁷

While this is Commonwealth legislation, failing to adequately mitigate the risk of receiving, transferring and storing funds that facilitate serious crimes has significant consequences for the State. The risks of not complying with the AML/CTF Act include:

⁷ Office of the Auditor General, *Compliance Frameworks for Anti-Money Laundering and Counter-Terrorism Financing Obligations*, OAG, Perth, 2022, p. 5.

- loss of public confidence in the public sector entity (reputation risk)
- loss of accreditations impacting an entity's ability to service customers and generate revenue (or even continue as a going concern)
- damage to key external relationships such as banking partners and customers
- regulatory action.

The entities regulated by AUSTRAC are required to comply with obligations based on the type of services each provides. These obligations include reporting certain business activities and transactions to AUSTRAC and having an anti-money laundering and counter-terrorism financing program (AML/CTF program).

Due to the limited nature of their functions, two of the audited entities have been granted exemptions from sections of the Act by AUSTRAC. While they retain reporting obligations, they are not required to maintain documented AML/CTF programs.

The remaining six entities are required to have an AML/CTF program specifying how they comply with the Act, documenting how they will identify, mitigate and manage the risk of the products or services being used for money laundering or terrorism financing. The AML/CTF program must be appropriate to the level of risk the organisation may reasonably face.

Inadequate arrangements for compliance

We identified the following areas as inadequate arrangements for compliance under key anti-money laundering and counter-terrorism financing requirements:

- assessment of money-laundering / terrorism-financing risks
- ongoing customer due diligence
- employee training
- transaction reporting obligations
- employee due diligence procedures.

Fraud resilience forums

Improving fraud resilience across the WA public sector

Promoting continuous improvement in fraud and corruption resilience, the OAG continues to host and facilitate fraud resilience forums. The forums are a platform for public sector employees working in the integrity and counter fraud space to share knowledge and ideas about fraud and corruption prevention, detection and response.

Our second forum was held in April 2022. The expert panel consisted of senior risk and integrity leaders from the Commonwealth Fraud Prevention Centre, a leading university and a global resource company. The forum focused on how to conduct a fraud risk assessment and apply appropriate measures to improve prevention and detection of fraud and corruption. The panel highlighted understanding strategic fraud risk then drilling down to initial and detailed processes and controls-based assessments. Approaches were similar across all sectors and our presenters shared some of their tools and techniques. Fraud risk assessments help identify the opportunities for fraud within an entity and enable appropriate preventative and detective treatments to be designed and implemented.



Source: OAG

Figure 4: Fraud resilience forum October 2022

Our most recent forum in October 2022 focused on knowing your supplier. Panel presenters including senior leaders from the Australian Securities and Investments Commission and the Department of Finance, considered what due diligence can be done to reduce supplier risks. The forum covered the WA Supplier Debarment Scheme, companies, their structure and shadow directors.

The forums have highlighted there is much to learn and share as a sector. Through this network we hope to motivate and promote opportunities for collaboration to improve fraud resilience.

Supporting our performance and financial audit teams

To demonstrate how data analytics can help our wider audit work we have taken data received during the financial audit of a small number of entities in the past three financial years and built interactive dashboards for the financial audit teams (Figure 5). These dashboards help the auditors with selecting samples for testing by visually representing anomalies, summarising specific lines of inquiry and allowing deeper exploration of questionable transactions.

The data analytics function also assisted our performance audit teams during the past year. The data team were able to manage tracking and data downloads over a 14-week period to support an audit of the COVID-19 vaccine roll out (Figure 6). We provided analysis and data visualisation of trends via a dashboard and our capabilities have also been used in planning performance audits.

Count of Journals

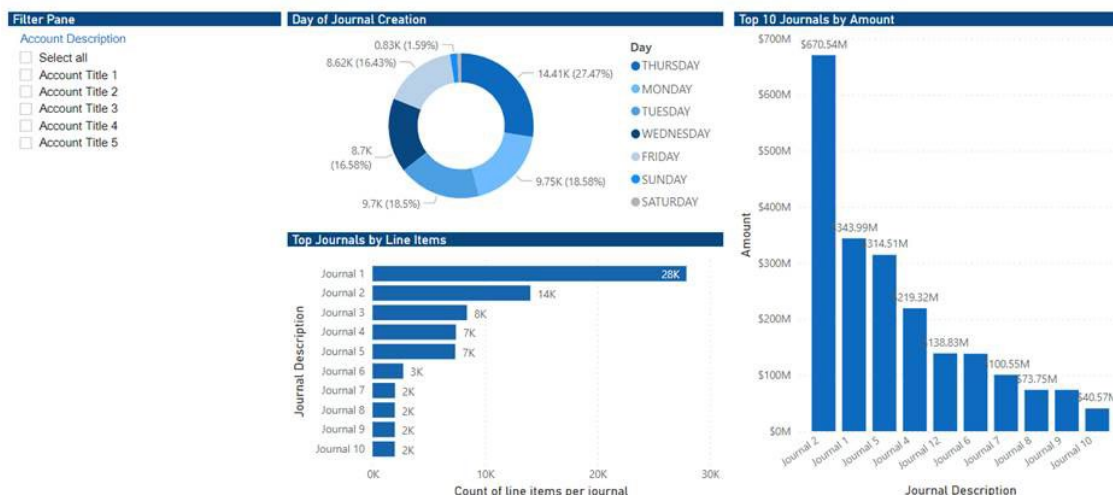
Total Amount

Total Journal Lines

51.10K

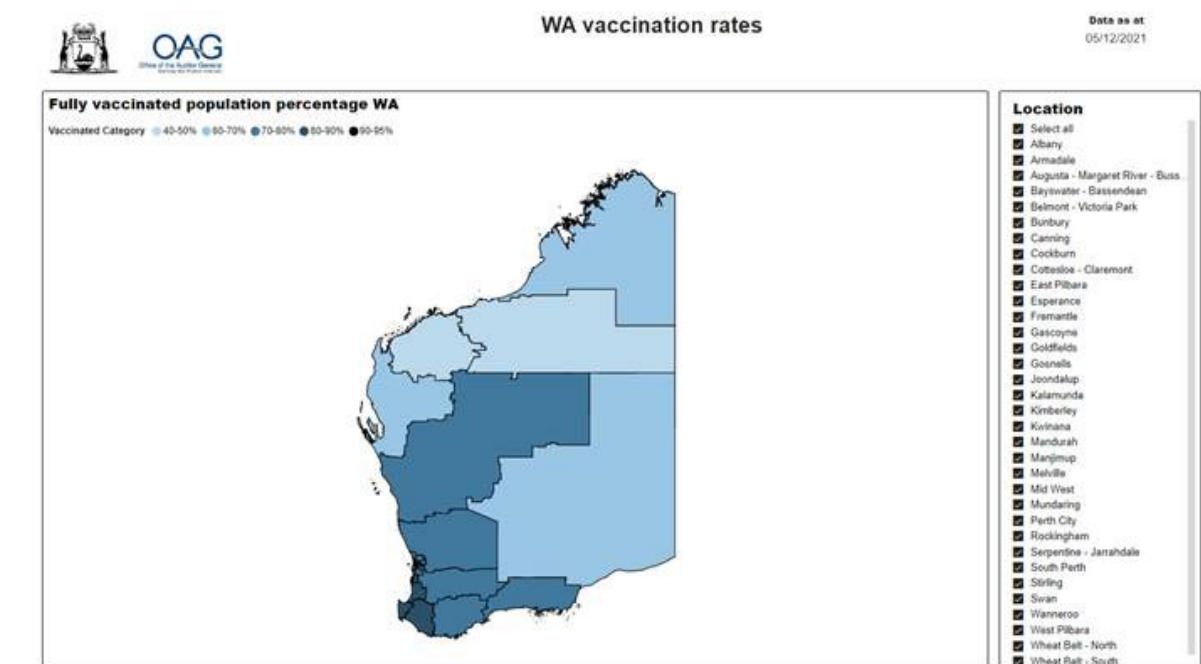
3.66bn

632.11K



Source: OAG

Figure 5: De-identified dashboard – Journal summary


















Source: OAG

Figure 6: Vaccination rate analysis

Forensic audit work program

Forensic audits are confidential while in progress and as such we will not publish a forward audit program listing audited entities and audit topics. This is a substantial deviation from our longstanding performance audit approach where we consult openly with Parliament and entities on potential topics and publish current audits on our website. Planned forensic audits may not always proceed depending on our preliminary examination findings. Table 1 is a summary of the current forensic audit program.

	Status		
	Completed in last 12 months	In progress	Planned
Fraud risk activity			
Procurement, contract management and asset transfers		    	
Financial transactions			
Data analytics support			
Other			
Sector resources			
Better practice guide			
Fraud resilience forum	 		 

Legend:

-  Uplift sector capability
-  Support other OAG teams
-  Dedicated forensic audit

Source: OAG

Table 1: Forensic Audit work status

Current audits

We are currently undertaking five audits:

- one examining anomalous transactions for fraud vulnerability related to land and buildings
- two examining potential procurement fraud vulnerability
- one examining potential undisclosed relationships in procurement practices
- one examining the validation of suppliers.

These projects cover periods ranging between three and ten years, and involve between single and multiple entities.

Communicating our message

Our communications strategy was finalised at the start of 2022 and helps guide our engagement with the WA public sector. We will coordinate with other integrity agencies so as not to duplicate effort and follow the lead set by our financial, performance and information systems audit teams by providing the sector with more than just forensic audit reports. This report demonstrates this engagement.

To help entities be more resilient, we will share lessons and learnings from our forensic audit work across the sector. We will do this by continuing to:

- making resources available where we see an unaddressed gap in the sector that fits within our mandate, the first has been a better practice guide on fraud risk assessment
- facilitating opportunities for entities to share experience and practice through our fraud resilience forums
- engaging with our stakeholders, as guided by our communication plan, to explain our purpose, capabilities and resources, and gather their feedback to help inform our future development.

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Auditor General's 2022-23 reports

Number	Title	Date tabled
7	Opinion on Ministerial Notification – Tom Price Hospital Redevelopment and Meekatharra Health Centre Business Cases	2 November 2022
6	Compliance Frameworks for Anti-Money Laundering and Counter-Terrorism Financing Obligations	19 October 2022
5	Financial Audit Results – Local Government 2020-21	17 August 2022
4	Payments to Subcontractors Working on State Government Construction Projects	11 August 2022
3	Public Trustee's Administration of Trusts and Deceased Estates	10 August 2022
2	Financial Audit Results – Universities and TAFEs 2021	21 July 2022
1	Opinion on Ministerial Notification – Wooroloo Bushfire Inquiry	18 July 2022

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