

Appendix C:

Audit scope and method

Scope of this audit

Who we examined

We examined the following agency:

Agency	Its key responsibilities
State Trustees	Providing financial administration services for people under administration orders

Our audit objective

To determine whether State Trustees provides financial administration services that support the rights and interests of represented persons.

What we examined

State Trustees' financial administration services for represented persons.




Aspects of performance examined

Our mandate for performance audits and reviews includes the assessment of economy, effectiveness, efficiency and compliance (often referred to as the '3Es + C').

In this audit we focused on the following aspect:

Economy	Effectiveness	Efficiency	Compliance
			

Key:

-  Primary focus
-  Secondary focus
-  Not assessed

Conducting this audit

Assessing performance To form a conclusion against our objective we used the following lines of inquiry and associated evaluation criteria.

Line of inquiry	Criteria
1. Does State Trustees find out and follow represented persons' will and preferences where practicable?	1.1 State Trustees identifies represented persons' actual or likely will and preferences in accordance with sections 8 and 9 of the <i>Guardianship and Administration Act 2019</i> .
	1.2 State Trustees gives effect to represented persons' identified will and preferences in decision-making, including when developing and managing their budgets and assessing ad-hoc requests for funds (unless doing so would cause serious harm).
2. Does State Trustees effectively manage represented persons' financial affairs?	2.1 State Trustees performs represented persons' financial administration tasks in a timely manner, including paying their rent and/or bills when due.
	2.2 State Trustees claims the maximum income and concessions that represented persons are entitled to, including Centrelink benefits.
	2.3 State Trustees protects represented persons' interests when managing assets, including property.
	2.4 State Trustees is responsive to represented persons' feedback and uses it to improve services.

Our methods As part of the audit we:

- reviewed State Trustees' policies and procedures
- analysed anonymised client data from State Trustees' CRM (current as at 7 November 2024)
- sampled 30 client files
- reviewed complaint logs and internal management's reporting on client feedback.

Level of assurance

In an assurance review, we primarily rely on the agency's representations and internally generated information to form our conclusions. By contrast, in a performance audit, we typically gather evidence from an array of internal and external sources, which we analyse and substantiate using various methods. Therefore, an assurance review obtains a lower level of assurance than a performance audit (meaning we have slightly less confidence in the accuracy of our conclusion).

Compliance We conducted our audit in accordance with the *Audit Act 1994* and ASAE 3500 *Performance Engagements* to obtain reasonable assurance to provide a basis for our conclusion.

We complied with the independence and other relevant ethical requirements related to assurance engagements. We also provided a copy of the report to the Department of Premier and Cabinet and the Department of Treasury and Finance.

Cost and time The full cost of the audit and preparation of this report was \$620,000.

The duration of the audit was 9 months from initiation to tabling.