



TIPNG ACCOUNTABILITY SCORECARD: FAQs

Q: Where does the TIPNG Accountability Scorecard data come from?

A: The TIPNG Accountability Scorecard used data compiled from the most recent Auditor General Part II Report (2015) and the Auditor General Report Part IV (2019), which include records of government agencies audited by the Auditor General's Office in the past 5 years.

The Accountability Scorecard also uses data compiled from a desktop search of the respective websites of these subject government agencies, to confirm the availability of their annual finance statements online.

Q: Why have so many government agencies failed to produced annual finance statements to the Auditor General since 2015?

A: There could be a variety of different reasons why government agencies have failed to submit annual finance statements to the Auditor General's Office. However, we believe that one of the most significant contributing factors is the fact that the Public Finance (Management) Act 1995 was amended in 2016. Under this amendment, Section 63 Subsections 7 and 8 (i), (ii) containing sanctions which could be applied on non-compliant agencies were repealed.

As a result, while the current Public Finance (Management) (Amendment) Act (PFMAA) 2016 outlines the requirement for statutory bodies to produce and submit annual finance statements every year, the current law does not prescribe penalties for agencies which fail to comply. In effect, government agencies continue to be the recipients of public funding regardless of whether or not they produce annual finance statements, as required under the PFMAA 2016.

Q: Why does the Accountability Scorecard show that some agencies have been audited by the Auditor General's Office in an earlier year, despite the fact that their website contains annual reports from a different, more recent year?

A: While the most recent Auditor General's report Part II (on Government Departments) was published in 2015 and Part IV (on State Owned Enterprises) was published in 2019, the agencies highlighted in green on the Accountability Scorecard were those that took the initiative to publish their most recent annual finance statements on their website.

Q: Does the section of the Accountability Scorecard which refers to "Financial Statements not Submitted to the Auditor General" indicate the last annual finance statement submitted to the Auditor General's Office?

A: No. The years indicated under this section of the Accountability Scorecard represent the years for which the subject agencies have failed to submit annual finance statements to the Auditor General's Office. As reported in the most recent Auditor General Report Part IV of 2019. The rows with hyphenated figures represent the range of consecutive years in which the subject agency has failed to submit an annual finance statement to the AGO.