

The role of audit

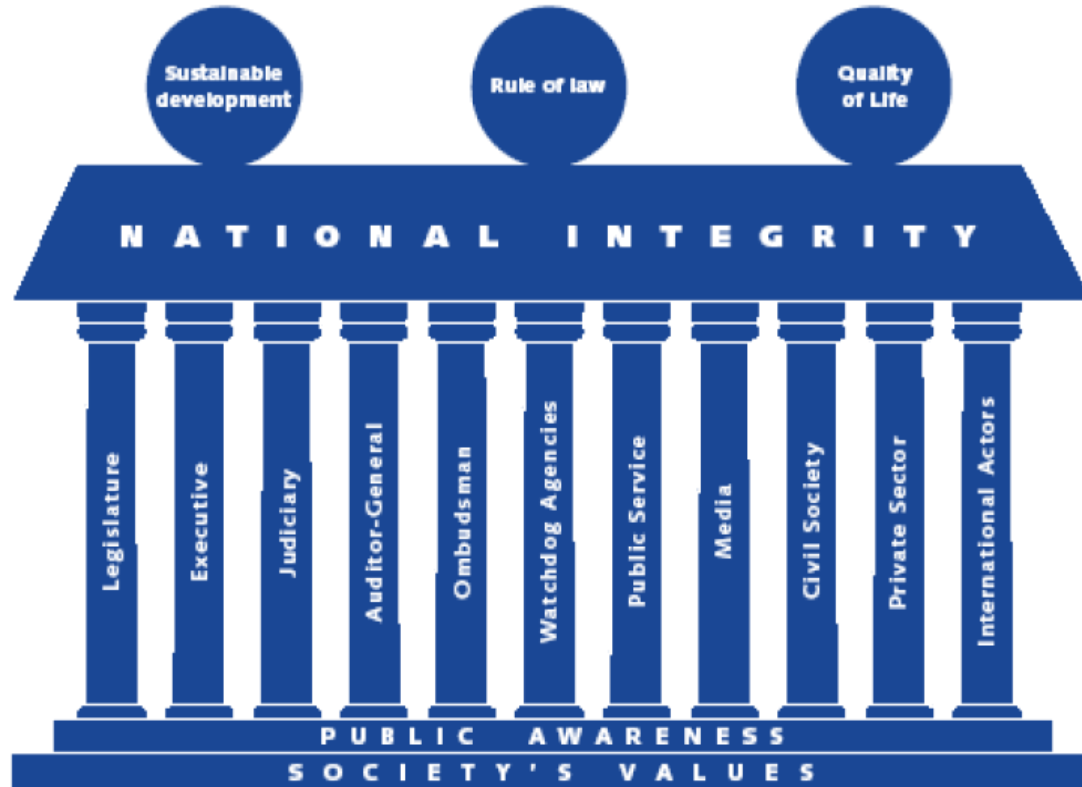
Corruption Prevention and Integrity Conference

3 – 4 October 2017

Andrew Greaves
Auditor-General

VAGO

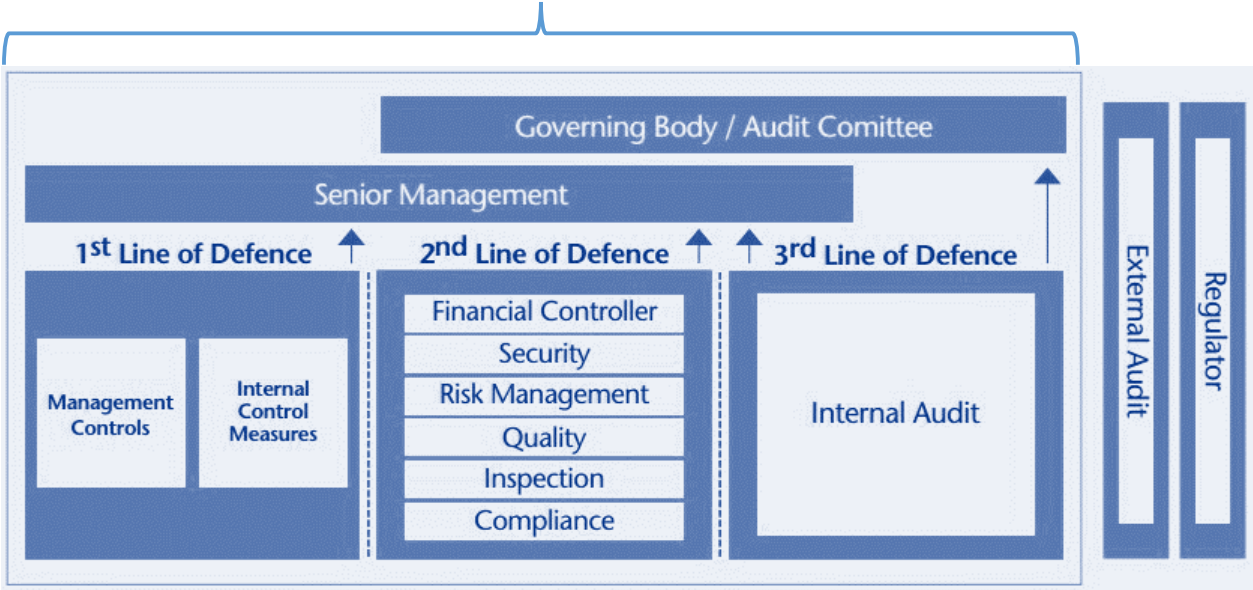
The pillars of integrity



Integrity Systems: Conceiving, Describing, Assessing
Dr AJ Brown and Dr John Uhr, 2004

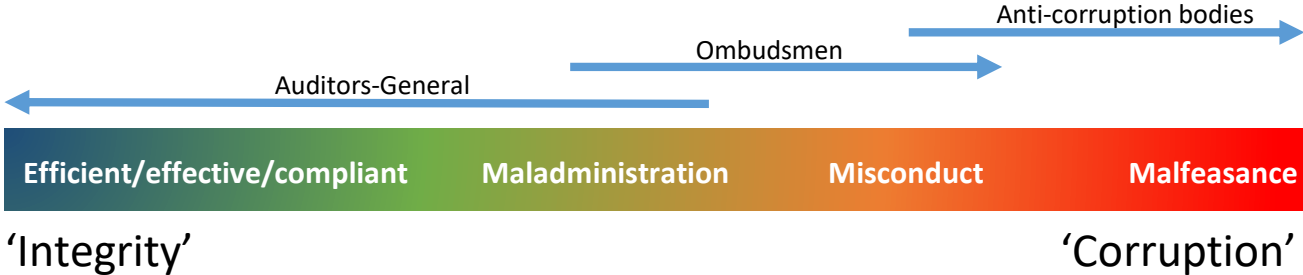
The role of the public service

Three lines of defence



Source: © Chartered Institute of Internal Auditors, UK & Ireland

The fourth line



The role of the external auditor

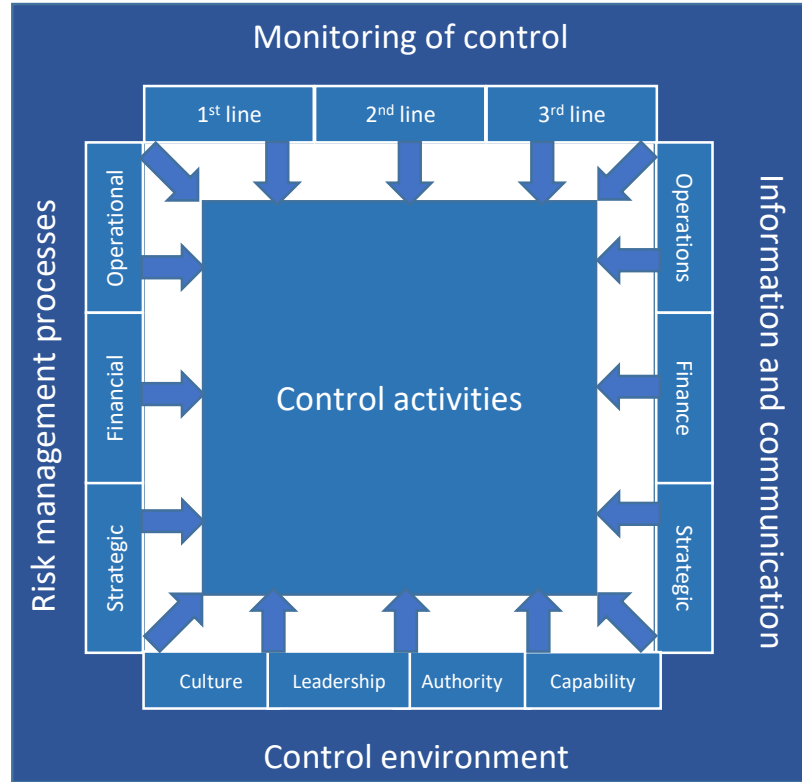
Our primary role is to assist the Parliament to hold government to account



Through this and by working directly with the public sector, we aim to provide to both Parliament and agencies unique insights and other information they use to improve public services

Control objectives

- Efficient and effective operations
- Reliable financial reporting
- Compliance with laws



Adapted from the COSO Internal Control Framework

Any questions?

For further information contact:

Victorian Auditor-General's Office

[p] 8601 7000

[e] enquiries@audit.vic.gov.au