

UNASSAILABLE EVIDENCE: THE NEXUS BETWEEN RECORDKEEPING AND PUBLIC SECTOR ACCOUNTABILITY

Marion Renehan

Marion Renehan has worked at the Public Record Office Victoria for four years, currently in the Context Control area. She has recently completed the Graduate Diploma in Archives and Records Management at Monash University and is currently enrolled in the Master of Arts (Archives and Records) at the same institution. She holds a Bachelor of Arts (Honours) in History from the University of Melbourne.

This article explores the nexus between recordkeeping and the execution of government 'watchdog' functions. Records, and their orderly management and disposal, provide a necessary basis for accountability between government and citizens. Through interviews with key Victorian Audit Office personnel and a review of audit reports from 1988 to 1992 this case study explores the use of records in audit processes and the consequences of poor recordkeeping, the Auditor-General's perception of the role and value of records to the audit function, and recent developments at the Victorian Audit Office in response to increasing concern about the integrity of electronic records in government agencies.

Introduction

Chris Hurley, former Keeper of Public Records in Victoria, wrote in a submission to the Victorian Legal and Constitutional Committee's Inquiry into FOI and Access Policy in 1989:

The statutory regulation of the disposal and treatment of government records is the foundation, in a democratic society, upon which all other measures of public and internal scrutiny of the affairs of government rest: of discharging the audit and efficiency review functions, of review by the ombudsman and administrative review tribunals, of guaranteeing public rights of access to information; of preventing falsification and misrepresentation. It is the keystone for all the rest.¹

The Auditor-General (AG) is responsible for the external audit of the financial affairs and activities of government. The position is not subject to ministerial direction and reports directly to Parliament. The AG plays an important role in monitoring the accountability of the Executive to Parliament, particularly since the AG's mandate is not restricted to the verification of financial statements but includes examinations of economy, efficiency and effectiveness in the use of public funds.

It would seem obvious, given the role of the Auditor-General, that *complete, reliable and accurate* records have a necessary supporting role to play, as is demonstrated through an analysis of audit investigations and reports in this case study.

The broader conceptual framework for the study was the notion that archival documents are the foundation for democratic accountability and continuity. It is relatively easy to understand the role of the AG, as supported by recordkeeping, in terms of accountability. However the external scrutiny of government activities through their records may also encourage continuity of decision making. To explore this further I examined the Auditor-General's definition of *public accountability* and the relevance of the case study findings to the proposition that continuity of decision making is promoted by the audit role.

Role of the Auditor-General and the AG's definition of accountability

Jo Manders, Chief Director of Audit, Victorian Office of the Auditor-General, describes the independent role of the Victorian Auditor-General in the public sector accountability process as resting on three basic principles:

- The government of the day has an obligation to account to the people of Victoria for its use of public funds. This includes ensuring funds are raised properly, protected from loss, spent only for purposes approved by Parliament and that value is obtained for money spent.

- Members of Parliament have the responsibility to scrutinise the affairs of government. To this end *the government must supply complete, understandable and reliable information on how it has carried out its activities* [my italics].
- There should be a knowledgeable and impartial person with a mandate to examine the information supplied to members of Parliament, to make independent examinations of agencies and programs and to report significant matters to the Parliament.²

In describing the essence of the role of the Auditor-General, he quoted from the Queensland Fitzgerald Inquiry:

Information is the linchpin of the political process. Knowledge is, quite literally, power. If the public is not informed it cannot take part in the political process with any real effect.³

Put simply the *concept of accountability* relates to the responsibilities of those entrusted with public resources to account to the owners of those public resources, ie the Parliament and through the Parliament, the public, on the way in which delegated management authority has been used. This right of review of owner over management performance is not unique to the public sector, it is similar to the provision by management of audited financial statements to shareholders. However this common feature of accountability between the private and public sectors leads to a series of differences between the two in the view of the Auditor-General:

the objectives of the public sector are related not to profit maximisation . . . but rather to the achievement of a diversity of often competing social, political and economic gains [therefore rendering 'bottom line' accountability of profits a less than accurate reflection of performance . . .]

those who participate in business ventures . . . do so *voluntarily*. By way of contrast governments have the power to *compulsorily* acquire financial resources and use this power to tax members of the community. This compulsory power is accepted by taxpayers in the expectation that there will be a full accounting for the use of such resources in terms of probity, legality, economy, efficiency and effectiveness.⁴

The validity of this view may be increasingly called into question in light of the further blurring of public sector — private sector boundaries brought about by corporatisation and privatisation.

The importance of *unassailable evidence* to the audit function

It is automatically recognised that if this function is going to be performed with maximum effect in the eyes of the public the Auditor-General and staff have to have total access to whatever information is required. Evidence is fundamental to the audit process — it is a key element of the audit process and the credibility of the office is dependent on its availability. Audit investigation claims have to be supported by adequate evidence, the key word in this office is *unassailable evidence*.⁵

There would appear to be strong support for the concept of reliable recordkeeping as the evidential base upon which audit functions are conducted. The right to access to records has always been vigorously upheld by the Auditor-General. In outlining the importance of the independence of the Auditor-General, C.A. Baragwanath pointed out that 'the Auditor-General has unique powers of access to the records of government agencies which are stronger than the powers of any other office holder'.⁶ This view is supported by traditional audit legislation and recent amendments to the Victorian *Audit Act*.

The 1990 amendments to the *Audit Act* were of great importance. Not only was the wider mandate of the AG to conduct *value for money* audits examining economy, efficiency and effectiveness in the expenditure of public funds endorsed by the Parliament, the legislature also removed a significant impediment to the AG's statutory right of access to public records.

The *Audit Act* had always been considered to contain strong provision for the right of access to records. Section 44 (1) and (2) of the Act enables the AG to require the production of all such accounts books and papers as appear to be necessary for the purposes of examination and may cause searches to be made in, and extracts to be taken from, any book or record in the custody of the Treasurer or of any department or of any public authority.⁷ However Audit found that access was being denied to records which contained information which it was claimed was exempt under secrecy provisions in conflicting legislation.⁸ Action was taken to ensure that the AG's right to access was protected through section 44(a) of the *Audit (Amendment) Act 1990*.⁹

In spite of this legislative reform, the Auditor-General has recently had to advise Parliament that further constraints on access to information are being encountered. In the *Report of the Auditor-General on the Finance Statement, 1990-1*, he highlighted difficulties encountered with obtaining access to vital documents which the department in question attempted to withhold, citing protection of commercial confidentiality. The review in question, that of the funding arrangements for the World Trade Centre, resulted in 'a frustrating and exhaustive process to gain access to the required contractual documentation surrounding the financial arrangement'.¹⁰

A similar situation had been encountered earlier during the audit review of the Victorian Economic Development Corporation, which was perhaps not coincidentally at the centre of one of the most notorious cases of economic mismanagement by the then Labor Government. In response the Auditor-General wrote 'commercial confidentiality should never be accepted as negating my obligations to the Parliament and the taxpayers of Victoria'.¹¹ The AG has strongly refuted the view that financial or other arrangements with the private sector should be

covered by confidentiality clauses which prohibit the release of information to properly support the investigation of the impact of such arrangements on the State.

In a later [draft] report on accountability issues surrounding such accelerated infrastructure programs, the AG cited section 44 of the *Audit Act* in support of his and Parliament's right to information regarding government activities. He pointed out that until the question of the Parliament's right to information relating to financial arrangements with the private sector is clarified, regardless of any commercial confidentiality clauses, 'my right of access as Parliament's auditor to records relating to transactions with private sector bodies involved in the infrastructure program will always be challenged'.¹² This issue also becomes increasingly critical in the current environment of corporatisation and privatisation.

The use of records by audit investigations

The preceding paragraphs clearly indicate the value given to *unassailable evidence* and access to records by the Audit Office. The use of transactional records is integral to the audit process, as evidenced by the frequency of comments in audit reports such as 'a review of usage records led audit to conclude that a considerable proportion of motor vehicle travel related to the transportation of officers to or from their place of residence'¹³ or 'audit investigations comprising an examination of relevant records and discussions . . .'.¹⁴ However, in reading the Auditor-General's *Ministerial Reports* and *Special Reports* I was particularly looking for reported instances where it had been found that Audit's job may have been hampered or impeded by:

- a lack of records documenting a particular government function, activity or program
- inappropriate storage or maintenance of records, and inadequate or non-existent records disposal programs, impeding the identification of important or relevant source records
- unauthorised destruction of records
- ineffective recordkeeping systems.

While it is impossible to calculate the percentage of cases reported where instances of all or some of the above were found in relation to the 'total' with any degree of scientific accuracy, the number of instances are significant enough to be disturbing. The cases selected from the reports range from the minor and banal to those which raise serious questions about public sector mismanagement. On analysis it seems clear that Audit is aware of recordkeeping issues, especially when these issues hinge on a lack of documentation or the ineffectiveness of recordkeeping systems.

While Audit has not drawn attention to the inefficiencies caused by the unnecessary retention of records in its routine reviews of public sector programs, the connection between resourcing of the Public Record Office, the dearth of disposal planning in the Victorian public sector and the use of 97,000 square metres of high cost CBD accommodation for records storage was made by the Auditor-General in October 1990. In that Special Report the Auditor-General stated 'it is apparent that considerable scope exists for cost savings through more efficient storage management practices...Particular attention needs to be given to the relocation or approved destruction of low use documents presently located in expensive CBD and city fringe areas'.¹⁵

The following extract from the 1989 Report demonstrates quite clearly the significance given by the Audit Office to transactional records as the evidential basis for published information or assertions: 'as the Corporation did not maintain adequate records for the recording of accruals I was not in a position to express an opinion on the Corporation's revenue and expenditure and accrued income as disclosed in the 1987-88 financial statements'.¹⁶

Traditionally auditors have required an organisation to keep financial records and especially to maintain asset registers. Audit reports have constantly highlighted the inability of agencies to document their property and possessions without these records. For example, Audit noted that until accurate and complete information on all classes of assets was available to assist decision-making the Department of Agriculture and Rural Affairs could not be assured that all its assets had been effectively managed and controlled. It also was pointed out that a centralised comprehensive register of the works of art was not kept by the Trustees of the National Gallery of Victoria and as such effective control over the preservation and monitoring of the State Collection was impaired. Similarly no complete centralised register of exhibits was kept by the Museum of Victoria.¹⁷ Interestingly enough when the Gallery recently did attempt to account for the items in the collection it reported around 900 missing! Audit reports since 1988 have stressed the need for the State Trust Corporation to develop a proper recording system which would enable the Office to provide effective control over Trust assets. The 1989 Report noted that no centralised register of beneficiaries was maintained independently of the current method of asset recording which consisted only of notations on estate files. Furthermore these files were not stored in a secure location and could be removed for unauthorised purposes.¹⁸

However it is not only 'financial type' records which are of interest to Audit. In the light of the Office's role in the assessment of how efficiently and effectively public funds are being managed, complete, reliable and accurate records documenting an agency's functions are

also important. Thus in many cases Audit has highlighted the importance of recordkeeping to good management practice, pointing out the inability of organisations to make informed decisions, to account for their decisions and to manage their assets and discharge their responsibilities creditably without the required information. Continuity of decision making, even in the immediate short term, is linked to adequate documentation.

In 1988 Audit reviewed the Government's Youth Guarantee Scheme, administered by the Guarantee Secretariat operating within the Department of Labour and established in 1985 to provide better opportunities for employment and education of young people in Victoria. In the overall summary of the review findings Audit commented:

it is appreciated that the substantial lack of information available to monitor the effectiveness of the Guarantee was a contributing factor to the long delays in the Department providing information requested during the review. In several instances published departmental information was at variance with that provided to audit.¹⁹

Certain of the instances of 'lack of information' were raised in more detail in the report:

- Educational institutions were not required to maintain statistics on the progress of students occupying additional places funded under this initiative...In such circumstances the various government agencies involved in the implementation of this initiative were not able to identify the number of eligible students, monitor their progress or identify ongoing funding requirements.²⁰
- The Department's financial reporting system could not readily identify the total cost of funding this initiative.²¹
- The Employment Counsellor and Placement Service was found not to have kept records which would have enabled it to more effectively manage the service. A review of the participants' data provided disclosed that in excess of 10% of participants did not meet the eligibility criteria. However Audit formed reservations as to the integrity of the Service's database, due to inaccuracies and omissions in the recording of information submitted by field counsellors. In view of these reservations, there was significant concern as to the overall accuracy of information contained in the reports used by the Department as a prime measure of the Service's performance.²²
- Audit also found that many files relating to Service participants critical to the evaluation of the initiative had been destroyed by certain counsellors. The Department advised that the files were destroyed because of the confidential information contained in them.²³

In 1989 Audit reported that there was a lack of adequate control over the custody and physical movement of documents held as security for

loan advances (property titles and mortgage documentation) and noted that a partial or total destruction of these records would seriously disrupt the operations of the Ministry of Housing and Construction and would significantly inconvenience the public.²⁴

In the same year Audit reported that the Department of Property and Services did not maintain a management information system to record details of repairs and maintenance for each building under its control. Accordingly management did not have information readily available to consider building replacement or retention options and the adequacy and timeliness of maintenance.²⁵

In 1992 the Department, renamed the Ministry of Finance, again came under attack. Audit noted that the Ministry maintained a computerised register of all properties maintained as surplus to operational requirements and that the register was intended to provide information to assist the Ministry in monitoring these properties. The audit review highlighted significant discrepancies between the information recorded in the register and the records maintained by individual agencies. Audit asserted:

the lack of accurate and reliable information recorded in the property register must adversely impact on the Ministry's ability to make informed decisions in relation to the administration and management of the asset sales program and to maximise returns from surplus properties.²⁶

In another instance Audit noted that in about 90% of cases the results of assessments undertaken by the Government Land Bureau, which in turn form the basis for recommendations for disposal and retention of government properties, were not recorded. Consequently it was not clear why the properties had been deemed surplus to government requirements.²⁷

In the same year Audit noted that vehicle performance could not be effectively monitored as adequate records on vehicle details were not maintained by the Police Force. The fleet management information system used to monitor vehicle usage relied on a manual system and two computerised systems that were not compatible. This resulted in delays in analysing information as well as duplicate records and the need to input identical data into two different computer systems. Duplication of records was estimated by Audit to cost approximately \$55 000 per annum.²⁸

In 1986-1987 Audit pointed out that the Ministry of Transport was unable to determine the accuracy of income derived from the rental of properties because the existing debtor system was deficient in recording rental debtors. A further review in 1987-1988 revealed that, as a consequence of the property register remaining incomplete, the tenancy recording system continued to contain inaccurate information. Furthermore the Metropolitan Transport Authority

(MTA) continued to operate two separate debtor systems resulting in the inefficient use of resources. Audit recommended that the MTA develop a tenancy recording system and a centralised debtors system to enable more efficient management of rental properties and ensure rents are raised and collected in a timely manner.²⁹

Audit noted that the Legal Aid Commission had no documented evidence of the reasons for the decisions to approve applications for legal assistance. This, in conjunction with the fact that there appeared to be insufficient procedures in place to verify the financial information provided by applicants for assistance, signalled an area where public moneys were being expended with little possibility for external scrutiny of decision making.³⁰

Audit also reported that in the case of the *Sir John Monash Business Centre* there was no formal joint venture agreement or document specifying the legal status, role, functions or the financial terms and conditions of the venture. Audit pointed out that the absence of a signed legal agreement between the two parties (the Council of Adult Education and Monash University) could result in the Council being liable for unanticipated additional costs.³¹

The *Special Report No. 17 on Integrated Education for Children with Disabilities* also raised a myriad of recordkeeping issues. This report into the program for the integration of children with disabilities into the regular school system received much media and Opposition attention when it was revealed that 'important data relating to the program had gone missing, specific budget and expenditure details had not been kept, and the Department did not have sufficient financial information on which to base financial decisions about the program'.³² In at least three instances in the report Audit pointed out that they had been unable to investigate the program properly because records were not available and that the Department had been unable to monitor the effectiveness of the program accurately because essential records had not been maintained.³³

Audit investigations concluded that the lack of a clear *written* [my emphasis], formalised public policy statement or document had detrimental effects on the management of the program. The absence of a written and up-to-date-policy statement had lead to regional uncertainties regarding current policy; inappropriate or non existent strategies, targets, performance measures, and administrative structures for policy implementation; variations in interpretations resulting in disparities of service; and public confusion regarding government policy. The Auditor-General was subsequently severely criticised by the Government for 'straying into policy areas' which is specifically vetoed by the 1990 legislation. It would seem to most people that Audit, in pointing out the problems arising from the lack of documented policy guidelines, was not commenting on the policy itself

but rather on the need for the organisation to develop and document its policy as a basis for good management practice, accountability in the use of public funds, and informed community participation and access to public services.

The EDP Section within the Office of the Auditor-General

During 1988-1989 a decision was made to re-establish a specialist EDP Audit Division within the Office. The objectives of the Division are to:

- develop an Office EDP strategy
- assist operational audit divisions in planning EDP audits
- undertake and assist in EDP audit activities.

With the increasing use of computerised information systems, especially financial management systems and payroll systems, the Office has focused on the development of computer assisted audit techniques (CAATS) to provide access to auditee information held on computer files. CAATS are computer programs which have the ability to interrogate electronic data for audit purposes. Significant resources were channelled into the review of potential CAATS applications in the budget sector in 1987-1988.³⁴

Since the establishment of the Division, reviews have been conducted in a variety of areas focussing on issues arising from the increased use of electronic records in government agencies. It is interesting to note that some of these issues are significantly analogous with recordkeeping concerns raised by archivists and records managers.

Audit has noted (prophetically — see POSTSCRIPT below) that the proliferation of microcomputers within the public sector has generally resulted in persons having unrestricted access to most computer systems and that this access has potential for:

- the loss or corruption of data as a result of error or deliberate sabotage
- the fraudulent manipulation of data
- the public disclosure of sensitive and confidential data.

The audit review *Microcomputers in the Public Sector* conducted in 1990 found that there was a general lack of policies and procedures relating to the security of data and programs, including the establishment of disaster recovery plans, and a general lack of satisfactory safeguards to prevent unauthorised access to data files and computer programs, thus making electronic record systems susceptible to data corruption and fraud.³⁵

Audit pointed out that security measures need to be efficient and cost effective, 'the extent of security required should depend on a

realistic and informed appraisal of the likelihood of a loss occurring and the cost to the organisation if it did occur, compared with the cost of preventative measures'.³⁶ This is broadly similar to David Bearman's views regarding the policies archivists and records managers should pursue in gaining executive support for archival interventionist strategies for electronic recordkeeping systems. In identifying the functional requirements of any recordkeeping systems, but especially electronic ones, public sector archivists might do well to work in closer tandem with other regulators such as Audit who have begun to tackle these problems.

David Sturgess, Manager, EDP Section, reiterated the findings of this and more recent reviews of electronic information systems. He explained that the integrity of the data is of vital importance to the audit function. To illustrate this point he described the process by which Audit staff examine an electronic system. Their first step would be to analyse the manual and system based controls, or lack thereof, which might affect the integrity of the data. Security controls would also be examined, ie the physical and logical access to the data and hardware, as explained above. Environmental issues such as the existence, or not, of disaster recovery plans or back-up procedures would also affect their appraisal of the system. Inbuilt verification processes which would impinge on the veracity of the data (or its status as evidence of transactions) would also be investigated.³⁷

Problems with any or all of the above have a direct effect on the Audit process. If it is found that these controls are poor and consequently no reliance can be placed on the integrity of the information, Audit staff are compelled to revert to labour intensive checking of manual transaction records! Where there is no reliance on the accuracy of the data within a system the computer assisted audit techniques are useless. The Office has developed a *Risk Based Methodology* to cope with this problem, reducing the number of instances where transaction records need to be checked by confining this to electronic systems where the lack of controls means there is the 'greatest risk of material misstatement'.

While the Audit Office has not published any guidelines or standards which outline audit requirements for agencies implementing new electronic systems they have provided this sort of information to agencies when requested. For example, the State Tax Office, when developing a new generic revenue system, contacted Audit requesting information regarding Audit requirements and audit trails. The EDP section has also been asked to provide input to a Treasury project looking at the implementation of Electronic Data Interchange, in particular security reviews of both EDI clearing houses to be used by the public sector.

Conclusion

As complete, reliable and accurate records play an important role in underpinning the audit process, the development of closer co-operation between regulatory agencies in the establishment of recognised standards for recordkeeping and in the inspection and enforcement of these would be a worthwhile endeavour. It is recognised that the role of an independent watchdog such as the Auditor-General is an important element of a democratic system of government, ensuring as it does some degree of scrutiny of government activity and therefore some accountability of the government to the taxpayer. If records provide the evidential basis upon which this role is executed, equal recognition needs to be given to the significance of the regulation of recordkeeping practices within the public sector.

POSTSCRIPT

Operation Iceberg: when is a government document no longer a government document?

A recent case of government documents being leaked to the media highlights some of the possible effects of neglecting to build recordkeeping accountability functions into electronic systems.

In the case of what has become known as *Operation Iceberg*, anonymous Victorian police records detailing widespread police corruption were leaked to various media organisations. When the documents were splashed across the evening news in Melbourne the police were caught in an interesting predicament: they could not deny unequivocally that they were police records but they countered that the documents were a hoax believed to have been compiled by a computer expert. However Commissioner Glare later explained:

There is some material there that I think could only have come from a police database. Obviously you treat that very, very seriously. The databases that I think it may have come (from) are meant to be extremely protected, not generally available to members at large, and certainly not available to anyone outside the organisation.³⁸

The Age reported that the leaked material included computer disks and thousands of pages apparently taken from the databases of the Internal Security Unit, the Internal Investigations Division and the Bureau of Criminal Intelligence. However the initial 'report' used by Channel Ten had been 'created' by a police informer who was computer literate and who had at different stages either been given or been able to get access to police electronic records.

Gradually, as investigations by the police and by the media supported police assertions that the report alleging corruption used by Channel Ten was a fraudulent creation, other issues emerged. For the press the obvious security breach was paramount. For someone

interested in recordkeeping issues the security breach was only part of the total *information accountability crisis*.

Poor physical security had allowed unauthorised access to the system(s). This had allowed fraud, in the sense that records had been leaked or stolen and doctored, but it also created a situation in which it was likely that the data held by the police had also become corrupted. As Commissioner Glare further explained:

police now feared that the internal security unit and internal investigations division computer databases had been contaminated with false information and there may be cases where genuine information had to be culled because it was unreliable.³⁹

The police have now to conduct an information audit to try and establish the reliability of the data their systems hold:

it [the leak] has caused us to examine our internal systems and to look at those databases to see whether they've been breached. It's caused us to audit the data that we have recorded and to try and establish whether it is of any validity or not . . . in the end it might stop us risking the contamination of our databases . . .⁴⁰

David Bearman's article in this issue focuses on risk strategies associated with proper assessment of the records management and archival functional requirements of electronic systems. For evidential purposes all organisations need to be able to identify and control their records. A key element in traditional paper recordkeeping systems is the identification of material created or received through a registration or control process which identifies contextual information such as authorship, dates, transmission and usage. In the case of the leaked documents in *Operation Iceberg* the police could not verify the records at all: 'we are yet to establish whether it's material that has come from Gill before it's gone in (to the ISU computers) or whether we have had a breach of the system'.⁴¹

The data management within the police systems would appear to have been negligible. The recordkeeping systems had no internal controls which identified the data by constructing a defined structure to which data had to be linked and therefore uniquely identified. As a result the verification of the leaked documents against 'real' police data was impossible. Given the 'virtual reality' of electronic records, the risk of intentional tampering and reconstruction of the record is ever-present, as *Operation Iceberg* so clearly shows. Bearman points out that 'data management practices and procedures, and evidence from audits and observation of their general implementation, will be the best way to preserve the legality of electronic records as evidence'.⁴² Procedures put in place to manage data in a way that safeguards the evidential aspects of the record would lead to the next step of planning for physical and logical security, confidentiality and privacy.

Interestingly *The Age* had also been offered the leaked documents but had decided not to publish the story as there had ‘appeared nothing to verify or substantiate it as a police report’. For some journalists at least, the essential quality of ‘recordness’ which supported the veracity of the documents as evidence was missing and therefore a great story was responsibly passed up.

ENDNOTES

1. C. Hurley, ‘Submission to the Victorian Legal and Constitutional Committee’s Inquiry into Freedom of Information and Access Policy’, cited in Victorian Legal and Constitutional Committee, *Report Upon Freedom of Information in Victoria*, November 1989.
2. J.W. Manders, ‘The Changing Face of Audit: Is It The Right Direction, Paper’ presented to the May 1991 Seminar on auditing and evaluation, conducted by the Victorian Division of the Royal Australian Institute of Public Administration, pp. 1-2.
3. Interview with J. Manders, 8 April 1992.
4. Auditor-General of Victoria, *Report on Ministerial Portfolios*, May 1989, p. 4.
5. Interview with J.Manders, 8 April 1992.
6. Auditor-General of Victoria, *op. cit.*, p. 5.
7. *Audit Act 1958 No. 6203*.
8. The records in question were said to be exempt from audit examination under the *Stamp Duties Act* by the Victorian Stamp Duties Office. Interview with J.Manders, 8 April 1992.
9. This section ensured that ‘no obligation to maintain secrecy or other restriction on the disclosure of information obtained by or furnished to persons in the service of the Crown or a public authority where imposed by an enactment or rule of law, applies to the disclosure of information required by the Auditor-General’.
10. Auditor-General of Victoria, *Report of the Auditor-General on the Finance Statement, 1990-1991* p. 40.
11. Auditor-General of Victoria, *Special Report No. 11 Financial Assistance to Industry*, March 1989, p. 14.
12. Introduction to the *Draft Report on Ministerial Portfolios*, (obtained from J.Manders).
13. Auditor-General of Victoria, *Report on Ministerial Portfolios*, May 1989, p. 46, p. 173.
14. Auditor-General of Victoria, *Special Report No. 17 Integrated Education for Children with Disabilities*, May 1992, p. 20.
15. Auditor-General of Victoria, *Special Report No. 14 Accommodation Management*, October 1990, p. 32-34.
16. Auditor-General of Victoria, *Report on Ministerial Portfolios*, May 1989, p. 34.
17. *Ibid*, p. 28 and *Report on Ministerial Portfolios*, May 1990, p. 23, p. 33.
18. *Ibid*, May 1989, p. 31.
19. Auditor-General of Victoria, *Special Report No. 10 comprising Utilisation of Plant and Equipment and Youth Guarantee*, November 1988, p. 43.
20. *Ibid*, p. 48.
21. *Ibid*, p. 51.
22. *Ibid*, p. 54.
23. *Ibid*, p. 54.
24. Auditor-General of Victoria, *Report on Ministerial Portfolios*, May 1989, p. 140.
25. *Ibid*, May 1989, p. 205.
26. *Ibid*, May 1992, p. 144.
27. *Ibid*, May 1989, p. 215.

28. *Ibid*, May 1989, p. 194.
29. *Ibid*, May 1989, p. 246.
30. *Ibid*, May 1990, p. 53.
31. *Ibid*, May 1990, p. 116.
32. *The Age*, Wednesday 20 May 1992, p. 5.
33. Auditor-General of Victoria, *Special Report No. 17 Integrated Education for Children with Disabilities*, May 1992, pp. 24, 44, 45.
34. Office of the Auditor-General of Victoria, *Annual Report*, 1988, p. 18 and *Annual Report*, 1989, p. 23-24.
35. *Report on Ministerial Portfolios*, May 1990, p. 365-376.
36. *Ibid*, p. 370.
37. Interview with D.Sturgess, 22 April 1992.
38. *The Age*, 24 September 1992, p. 6.
39. *Ibid*, p. 1.
40. *Ibid*, p. 6.
41. *The Age*, 16 September 1992, p. 8.
42. David Bearman, 'Archival Data Management to Achieve Organizational Accountability for Electronic Records', this issue, p. 20.