Australian Government

Independent Parliamentary Expenses Authority

IPEA EDUCATION PROGRAM WORKBOOK

Assurance

LEARNING AREA

9

Contents:

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Learner Induction:

Please ensure you have an appropriate learning environment before undertaking any training.

An appropriate learning environment would include the following:

A quiet and undisturbed place

- A well-lit area
- A work station or suitable arrangements
- Comfortable temperature/climate conditions
- Access to amenities
- Access to lap-top, mobile phone or portable device with internet connection
- Access to IPEA instructor or advice line for assistance
- Familiarity with emergency exits and procedures.

Learning Area Outline Descriptor:

This Learning Area will focus on the role and function that IPEA plays in regards Assurance and providing oversight and accountability of parliamentarians and their staffs use and access to public funds.

This Learning Area will inform the learner about the Assurance role IPEA plays, and how that impacts upon the parliamentarians' role.

The Learning Journey:

This Activity Objective will give the learner:

- An understanding of the role and functions of IPEA in helping parliamentarians and their staff in their roles in the parliamentary landscape
- Knowledge about The Parliamentary Business Resources framework (PBR framework), and how it impacts upon their role

- Greater clarity in regards to the importance of accuracy and timeliness of information provided to IPEA
- Clarity over IPEA's mandate and information gathering powers
- An improved professional relationship between IPEA and its clients
- Confidence, by removing any confusion the learner may have about IPEA's role and functions
- Greater confidence when sourcing information and interpreting information contained in reports supplied by IPEA.

Targeted Learning Outcomes:

By the completion of this Learning Area, the learner will know:

- The level of scrutiny that comes with their use and access of public funds
- IPEA has a mandate to provide oversight and accountability of these expenses
- The Post-payment validation process
- The Preliminary assessment process
- The Assurance review—post Preliminary assessment process
- The Audit process
- IPEA's information gathering powers when investigating / conducting an Audit.

You can contact IPEA via

Phone: (02) 6215 3000 or;

Enquiries via email:

- Travel and advice: enquiries@ipea.gov.au
- Assurance: assurance@ipea.gov.au

IPEA's approach to assurance

IPEA has a multi-layered approach to assurance that takes account of the high volume and types of parliamentary work expenses being accessed, and the need for public accountability.

Parliamentarians have access to public funds for their work expenses to enable them to conduct their parliamentary and official duties. IPEA's mandate, as expressed by the Australian Government, is to provide greater oversight and accountability of these expenses.

IPEA's oversight provides assurance to the public, parliamentarians and their staff that parliamentary work expenses are being used in accordance with the framework*. IPEA does this at arm's length from Government.

What can I expect?

IPEA collects information to assess the eligibility of work expenses against the legislative framework. If required, IPEA contacts the parliamentarian or staff member to request further evidence to support the work expenses under review.

The PBR framework is made up of the:

- *Parliamentary Business Resources Act 2017* (PBR Act)
- *Parliamentary Business Resources Regulations 2017* (PBR Regulations)
- Determinations made under the PBR Act

For more information on the framework, please consult Workbook #3 Framework—parliamentarians.

Note: Framework*****—refers to *The Parliamentary Business Resources framework (PBR framework)*

Learning Activity 1.

IPEA's approach to assurance

Q1. Complete the following sentence by filling in the blanks?

IPEA has a _____-_____ approach to assurance that

takes account of the high volume and types of parliamentary work expenses being

accessed, and the need for public _____.

Q2. Detail what is IPEA's mandate, as expressed by the Australian Government…

IPEA's mandate is to _____

_____

Q3. The 'framework' that is mentioned in this section, refers to the PBR framework, what does the abbreviation PBR stand for?

_____

_____

Section 2

Post-payment checks

IPEA carries out a program of post-payment checks to monitor and provide a further layer of assurance that travel expenses and related costs have been accessed correctly. Post-payment checks are ongoing systematic testing of transactions.

This covers a range of expenses such as:

- use of short term self-drive hire cars
- accommodation receipts supporting travel allowance claims
- use of Cabcharge
- travel to desirable destinations
- family reunion travel
- travel adjacent to public or school holidays
- business class travel by MOP(S) Act Staff.

Details of certain work expenses are provided to the parliamentarian for certification.

Compliance of the work expense is assessed against legislative framework upon receipt of parliamentarian's advice.

Is the work expense compliant?

- If Yes—No further action required.
- If No—Recover work expenses through administrative action

Learning Activity 2.

Post-payment checks

Q1. Complete the following statement by filling in the blanks?

IPEA carries out a program of post-payment checks to _____ and

provide a further layer of _____ that selected travel expenses and

related costs have been accessed _____. Post-payment checks are

ongoing systematic _____ of transactions.

Q2. Complete the table below—True or False

Post-payment checks are ongoing systematic samplings of transactions. This covers a range of expenses such as:

Expense examples:	True	False
• use of short term self-drive hire cars		
• accommodation receipts supporting travel allowance claims		
• use of Cabcharge		
• travel to desirable destinations		
• family reunion travel		
• travel during public or school holidays		
• business class travel by MOP(S) Act Staff.		

Q3. Yes or No—Are the following statements (a & b) 100% accurate?

(a) Details of certain work expenses are provided to the parliamentarian for certification.

YES	NO

(b) Compliance of the work expense is assessed against legislative framework upon receipt of parliamentarian's advice.

YES	NO

Section 3

Preliminary assessment, Assurance review & Audit

Preliminary assessment

A preliminary assessment is conducted where use of work expenses indicates a matter that requires review.

This may be identified through direct contact, third party reporting or media. By reviewing information held or accessible by IPEA, a preliminary assessment evaluates whether a parliamentary business resource has been used.

Assurance review

An assurance review follows a preliminary assessment. It determines whether there has been misuse of a parliamentary business resource.

Audit

IPEA has authority to audit all parliamentarians' work expenses and the travel expenses of their staff.

An audit commences where there are allegations of systemic or substantial potential misuse of a parliamentary business resource. An audit may also be a systematic and comprehensive examination of the use by all parliamentarians and/or MOP(S) Act Staff of a specific category of a parliamentary business resource.

IPEA gathers and reviews available information. Additional information may be requested from the parliamentarian or their staff, and if necessary, IPEA's information-gathering powers may be used.

Note: Further information is available at: www.ipea.gov.au

Learning Activity 3.

Preliminary assessment

Q1. If a preliminary assessment is required, what are the potential causes leading to it being identified?

1. _____

2. _____

3. _____

Assurance review

Q2. Complete the following sentences by filling in the blanks?

(a) An assurance review follows a _____ assessment.

(b) It determines whether there has been misuse of a _____

_____ _____ .

Audit

Q3. Is the following statement True or False?

An audit commences where there are allegations of systemic or substantial potential misuse of a parliamentary business resource. An audit may also be a systematic and comprehensive examination of the use by all parliamentarians and/or MOP(S) Act Staff of a specific category of a parliamentary business resource.

TRUE	FALSE

Answers to Learning Activities:

Learning Activity 1.

IPEA's approach to assurance

Q1. Complete the following sentence by filling in the blanks?

IPEA has a **multi-layered** approach to assurance that takes account of the high volume and types of parliamentary work expenses being accessed, and the need for public **accountability**.

Q2. Detail what is IPEA's mandate, as expressed by the Australian Government...

IPEA's mandate is to **provide greater oversight and accountability of these expenses**.

Q3. The 'framework' that is mentioned in this section, refers to the PBR framework, what does the abbreviation PBR stand for?

Parliamentary Business Resources.

Learning Activity 2.

Post-payment checks

Q1. Complete the following statement by filling in the blanks?

IPEA carries out a program of post-payment checks to **monitor** and

provide a further layer of **assurance** that selected travel expenses and

related costs have been accessed **correctly**. Post-payment checks are

ongoing systematic **testing** of transactions.

Q2. Complete the table below—True or False

Post-payment checks are ongoing systematic samplings of transactions. This covers a range of expenses such as:

Expense examples:	True	False
• use of short term self-drive hire cars	✓	
• accommodation receipts supporting travel allowance claims	✓	
• use of Cabcharge	✓	
• travel to desirable destinations	✓	
• family reunion travel	✓	
• travel during public or school holidays. (travel adjacent to public or school holidays)		✓
• business class travel by MOP(S) Act Staff	✓	

Q3. Yes or No—Are the following statements (a & b) 100% accurate?

(a) Details of certain work expenses are provided to the parliamentarian for certification.

YES	NO
(YES)	NO

(b) Compliance of work expense is assessed against legislative framework upon receipt of parliamentarian's advice.

YES	NO
(YES)	NO

Learning Activity 3.

Preliminary assessment

Q1. If a preliminary assessment is required, what are the potential causes leading to it being identified?

1. **through direct contact**

2. **third party reporting**

3. **media**

Assurance review

Q2. Complete the following sentences by filling in the blanks?

(a) An assurance review follows a **preliminary** assessment.

(b) It determines whether there has been misuse of a **parliamentary business resource**.

Audit

Q3. Is the following statement True or False?

An audit commences where there are allegations of systemic or substantial potential misuse of a parliamentary business resource. An audit may also be a systematic and comprehensive examination of the use by all parliamentarians and/or MOP(S) Act Staff of a specific category of a parliamentary business resource.

TRUE	FALSE

Resources:

Resources available include:

- The IPEA ED website: https://www.ipea.gov.au/ed

- The IPEA: A Quick reference guide to Travel related expenses for parliamentarians and their staff (handbook)

- IPEA Training Resources: Publications, Factsheets, FAQ's and Power-point presentations i.e.

    1. 'Rulings Factsheet' https://www.ipea.gov.au/sites/default/files/fact_sheet_rulings.pdf

    2. 'Statutory Audit Function Factsheet' https://www.ipea.gov.au/sites/default/files/ipea-stat-audit-function_factsheet_-_oct_2020.pdf

- IPEA Training Sessions, Education Sessions, Face-to-face, One-on-one, Drop-in sessions, Electorate Office Visits, and/or Webinars

- *Parliamentary Business Resources Act 2017* (PBR Act)

- *Parliamentary Business Resources Regulations 201*7 (PBR Regulations)

- Determinations made under the PBR Act

- Federal Register of Legislation: https://www.legislation.gov.au/Details/F2019C00317

For more information on PBR framework, please consult Workbook #3 Framework: parliamentarians.

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