
Independence of the Australasian Auditors General Report 2025

Executive Summary Report

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The 2025 Independence of Auditors General Report

The Australasian Council of Auditors General (ACAG) has conducted an assessment on the independence of Auditors-General from executive government influence approximately every 5 years since 2009. Twelve ACAG jurisdictions participated in 2025, with Fiji and Papua New Guinea participating for the first time.

The full report provides the:

- quantitative assessment of independence scores
- qualitative assessment of jurisdictional context
- examples of better practice, including express legislative provisions to guide for future advocacy and legislative amendments
- identification of key vulnerabilities.

The 2025 Rankings

2025 ranking		2025 score	2020 score ¹
1	ACT	343	319
	Queensland	343	306
3	Victoria	324	299
4	New South Wales	317	260
5	New Zealand	314	313
6	Western Australia	309	310
7	Tasmania	306	306
8	Fiji	293	- ²
9	Australia	267	266
10	South Australia	259	244
11	Papua New Guinea	219	- ²
12	Northern Territory	192	186

The 2025 independence assessment shows that the Australian Capital Territory (ACT), which was the highest ranked jurisdiction in 2020, has been joined by Queensland as the equal highest ranked jurisdiction in 2025.

The International Organization of Supreme Audit Institutions principles, legislative factors, scores and context

The assessment of independence from executive government influence is based on 8 independence principles declared by the International Organization of Supreme Audit Institutions (INTOSAI).

The table below sets out the 8 INTOSAI principles and the number of legislative factors that fall under each principle.

INTOSAI principle	Number of factors	Max score
1. An effective statutory legal framework	9	56
2. Independence and security of tenure for the head of the audit institution	14	82
3. Full discretion to exercise a broad audit mandate	17	117
4. Unrestricted access to information	4	25
5. A right and obligation to report on audit work	3	20
6. Freedom to decide the content and timing of audit reports and to publish them	5	32
7. Appropriate mechanisms to follow-up on audit recommendations	1	7
8. Financial, managerial and administrative autonomy and availability of appropriate resources	7	42
Total	60	381

¹ The 2020 score was adjusted for the new zero to 7 scoring system used in 2025.

² Fiji and Papua New Guinea participated in this survey for the first time in 2025.

A scale of zero to 7 is used to score each of the 60 legislative factors in each jurisdiction, based on the extent to which decision-making or control is distanced from the influence of executive government. The maximum possible score for the 60 factors is 381.

Extent of executive influence of the legislative factor: Assessment scale

Silent or executive decides	0
Parliament consulted	1
Parliament veto	2
Parliament recommends	3
Parliament decides	4
Independent body decides	5
Auditor-General decides	6
Legislation or constitution mandates	7

This quantitative model provides comparability between ACAG jurisdictions and is strongly indicative of the extent to which Auditors-General are independent from executive government influence.

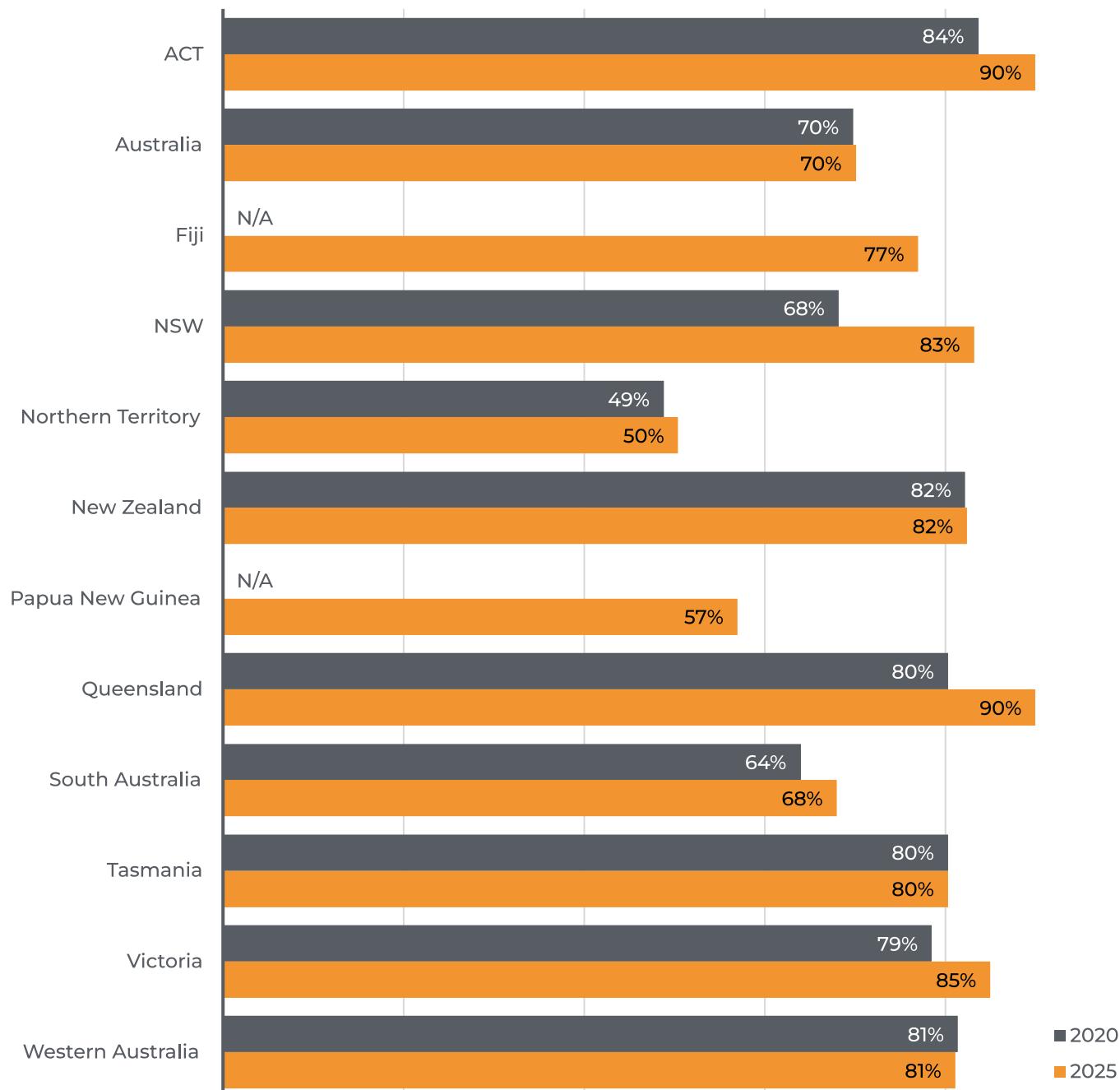
Seven of the 12 jurisdictions have a score across the 60 legislative factors that is above 80 per cent of the maximum aggregate score possible.

However, the quantitative model does not tell the whole story, particularly where executive government chooses to interpret audit legislation in such a manner as to read down the powers and autonomy of the Auditor-General. An example is the decision by numerous executive governments to limit the access of Auditors-General to sensitive information relevant to an audit, despite audit legislation providing unqualified access to them.

A qualitative analysis is therefore required to put some scores into context. In addition to access to information important context can include, among other things:

- the extent to which members of parliament, ministers and public sector officials understand the role of the Auditor-General in promoting and upholding integrity, accountability and transparency in government
- the extent to which statutory functions of parliament and its committees in relation to the Auditor-General are exercised in practice and independently of executive government influence
- the extent to which executive government encourages or requires entities to submit to audit wherever there is ambiguity in the legislation about the Auditor-General's audit mandate
- public sector culture of responsiveness and timeliness in relation to audit and information requests.

Movement 2020 to 2025



There has been an overall improvement in the legislative provisions across ACAG, and a majority of ACAG jurisdictions have a healthy degree of independence from executive government.

However, no jurisdiction excels across all 8 independence principles. Financial independence and managerial autonomy are the weakest factors for numerous jurisdictions.

Changes to scores and rankings in 2025 can be attributed to 2 reasons. A small number of jurisdictions have made significant amendments to legislation, with a positive effect on their score. Some jurisdictions' scores increased or decreased due to the revised assessment methods, not because of any legislative amendments since 2020.

Most improved jurisdictions

Of the 10 jurisdictions who participated in previous surveys, Queensland and New South Wales have had the most significant legislative amendments since 2020.

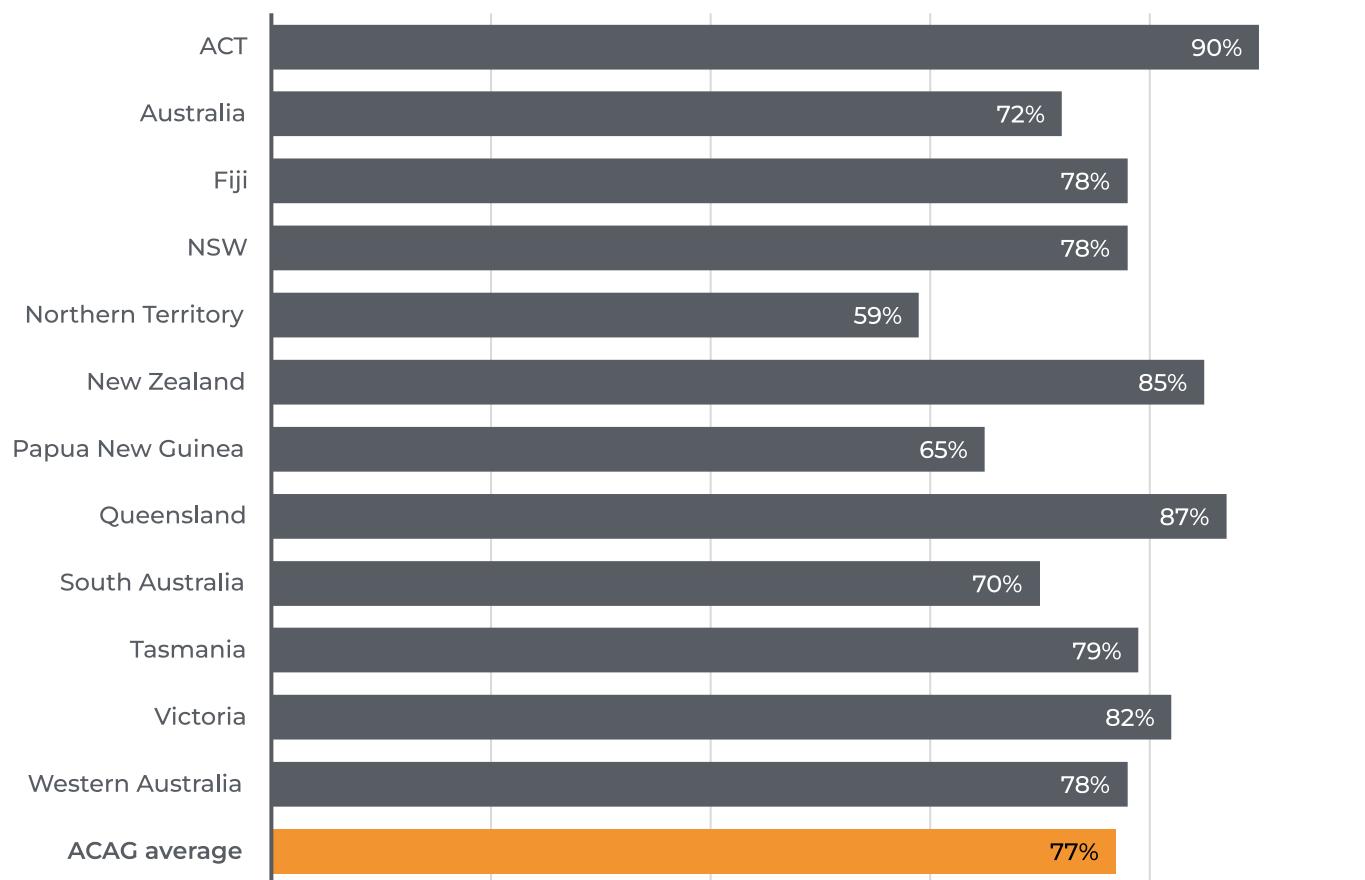
Amendments in Queensland increased the administrative autonomy of the Auditor-General and established the

Auditor-General as an independent officer of parliament.

Amendments in New South Wales include the provision of follow-the-dollar powers and increased transparency in relation to executive government decisions about the Auditor-General's budget.

Fiji has the most recently renewed legislation with its *Audit Act 2025* replacing its *Audit Act 1969*, complementing various Auditor-General provisions in the 2013 *Constitution of the Republic of Fiji*.

The 8 INTOSAI principles: Average percentage across principles



The above figure presents the average percentage across the 8 INTOSAI principles for each jurisdiction. The average percentage calculations reflect the consistency of each jurisdiction across the 8 INTOSAI principles and discounts the influence of the significant variation in the number of factors in each principle.

ACT ranked equal first for its overall score and has the highest ranking for its average across the 8 principles. This reflects consistency across the principles.

Key vulnerabilities

Principle(s) in jurisdiction that suggest a vulnerability for independence	Score	ACAG median for principle
ACT	None	
Queensland	None	
New Zealand	3. Full discretion to exercise a broad audit mandate	63% 83%
Victoria	8. Financial, managerial and administrative autonomy and availability of appropriate resources	67% 64.5%
Tasmania	8. Financial, managerial and administrative autonomy and availability of appropriate resources	26% 64.5%
Western Australia	8. Financial, managerial and administrative autonomy and availability of appropriate resources	33% 64.5%
Fiji	1. An effective statutory legal framework	64% 81%
NSW	8. Financial, managerial and administrative autonomy and availability of appropriate resources	62% 64.5%
	6. Freedom to decide the content and timing of audit reports and to publish them	59% 78%
Australia	8. Financial, managerial and administrative autonomy and availability of appropriate resources	55% 64.5%
	6. Freedom to decide the content and timing of audit reports and to publish them	53% 78%
South Australia	1. An effective statutory legal framework	34% 81%
	8. Financial, managerial and administrative autonomy and availability of appropriate resources	26% 64.5%
Papua New Guinea	2. Independence and security of tenure for the head of the audit institution	11% 78.5%
	3. Full discretion to exercise a broad audit mandate	59% 83%
Northern Territory	3. Full discretion to exercise a broad audit mandate	29% 83%
	8. Financial, managerial and administrative autonomy and availability of appropriate resources	31% 64.5%

The weakest principle across all jurisdictions is Principle 8: Financial, managerial and administrative autonomy and availability of appropriate resources.

ACT, Queensland, New Zealand, Victoria and Fiji have the least disparity between their strongest and weakest principles.

The Northern Territory, Papua New Guinea and South Australia are acutely vulnerable to a lack of independence in some principles.

Findings and recommendations for better practice

The effectiveness of the legislative context in which auditors function is influenced by many factors, not just the express words in a statute. The scores for jurisdictions do not always reflect their experience of independence and powers. The following conclusions can be drawn:

All Auditors-General should have the unambiguous status of independent officer of the parliament, but not all do. Some who are expressly given the status are not subject to independent recruitment and appointment processes that should be integral for an officer of parliament.

Section 7 of Western Australia's *Auditor General Act 2006* provides a better practice example of designating the Auditor-General as an independent officer of parliament, as well as explaining the meaning and operability of this status.

Audit mandate and coverage is generally sound, but some Auditors-General lack follow-the-dollar powers to enable them to assess the effectiveness and compliance of the expenditure of government funds to non-public entities.

New Zealand's *Public Audit Act 2007* provides an example of better practice because it designates both the Auditor-General and the Deputy Auditor-General to be officers of parliament. Section 3 requires both the Auditor-General and Deputy Auditor-General to take an oath before the Speaker.

Access to information (especially executive government deliberations and other sensitive information), and discretion for the Auditor-General to report or withhold information, is crucial for the auditor's ability to make fully informed findings. A high score based on statutory provisions for the Auditor-General to have unqualified access to information can be misleading if the executive government withholds information by insisting that conventions of public interest immunity override the express words in the audit statute.

Some jurisdictions demonstrate better practice, while others experience barriers to full access to government information and discretion to report that information. For the avoidance of doubt, governments and parliaments should ensure that audit statutes expressly provide access to all information, including Cabinet information, legal professional privilege information and other information which could be subject to public interest immunity claims.

Delays by government and other entities in cooperating with information requests and directions from Auditors-General is a form of non-compliance with the law. Where there is any doubt, the legislation should be amended to make this clear and enforceable.

The New South Wales *Government Sector Audit Act 1983* is an example of better practice because it empowers the Auditor-General to conduct follow-the-dollar performance audits of non-government entities' government-funded activities. To this end, the definition of relevant entity in the new section 38C in the New South Wales *Government Sector Audit Act 1983* is important. Equivalent amendments were made to the *Local Government Act 1993* to enable follow-the-dollar performance audits in the local government sector.

Section 36 of the New South Wales *Government Sector Audit Act 1983* avoids any doubt about the Auditor-General's power to access information, by expressly including access to Cabinet information and information which might otherwise be subject to a claim of legal professional privilege.

Section 20 of the ACT's *Auditor General Act 1996* provides discretion to the Auditor-General to include information in a report that constitutes the deliberations and decisions of the executive, based on consulting the Chief Minister and considering the public interest. This is an effective balance of requiring the Auditor-General to consider the public interest, while ensuring they retain ultimate power to decide whether relevant Cabinet information is included in a report.

Financial and performance auditing do not operate in a static space, and the definition of 'information' has evolved. To ensure audit legislation remains fit for purpose, principal audit legislation should include provisions for mandatory, periodic, and public reviews of the statute, overseen by parliament and in consultation with the Auditor-General, which prescribe the functions and powers that should be examined.

Section 48 of Western Australia's *Auditor General Act 2006* provides that a joint committee of the parliament is to oversee a 5-yearly review of the *Auditor General Act 2006* after consulting with the Auditor-General about the terms of reference and the reviewer to be appointed.

The Auditor-General also has the opportunity to comment on the report of the review, with these comments included in the committee's report back to the parliament. The *Auditor General Act 2006* expressly requires the review to include:

- how the process for appointing an Auditor-General has operated in practice
- whether the Auditor-General's information gathering powers are adequate, particularly in relation to claims of legal professional privilege and Cabinet documents
- the impact of any exercise of the power to audit certain accounts of related entities
- the efficiency and effectiveness of the provisions for dealing with confidential information.

The Auditor-General should be assured of administrative autonomy over their office and financial independence from Executive influence. In some jurisdictions, small steps are being taken to make governments accountable for decisions to vary recommended annual appropriations for Auditors-General. The role of parliament should be one of decision-making, not merely advising the Executive in relation to annual budgets for Auditors-General. Executive governments should be legally obliged to include in the annual appropriation bill to parliament the amount for the Auditor-General that has been determined independently from executive government.

Queensland's parliament has recently amended legislation to ensure significantly improved administrative autonomy and financial independence and transparency.

Section 26 of Queensland's *Auditor-General Act 2009* provides that the Auditor-General employs the people they consider necessary for staffing the audit office and according to the conditions determined by the Auditor-General. The section goes on to expressly provide that staff are employed under the *Auditor-General Act 2009*, not the *Public Sector Act 2022*.

Section 29G and section 29H of the *Auditor-General Act 2009* provide the process for establishing the annual appropriation of the audit office. It at least elevates the parliamentary committee's role to recommending any additional appropriation for the office and requiring the Minister to table the recommendation and their response. Better practice could be achieved by legislating that a recommendation of the Committee or the House is binding as to the amount included in the appropriation bill.

Parliaments, through committees of the House(s) or Presiding Officers, are gradually increasing their oversight of Auditors-General, audit offices and functions. But in some cases, this fails to achieve a balanced approach of accountability and advocacy for the audit office and function.

Section 20AB of the *ACT Financial Management Act 1996* provides that the Legislative Assembly Speaker will recommend an annual budget for the Auditor-General to the Treasurer and if the appropriation is less than that recommended, the Treasurer must make a statement in the Legislative Assembly explaining the reasons for this.

