

Treasurer's Instruction No	1214
Title	Agency Procurement Audit Requirements: building and construction/roads and bridges
Effective date	1 May 2013
Objective and Background	Provides instruction on the internal audit requirements that agencies are required to fulfil in relation to building and construction/roads and bridges procurement.
Version Number	6

Black letter (or bold) items within these Instructions are mandatory and other plain font items are instructional or for the purpose of providing guidance only.

- (1) **This Instruction applies only to the procurement of building and construction and roads and bridges and is to be read in conjunction with other Instructions relating to such procurements which are contained in the 1200 series of the Treasurer's Instructions.**

Further information on building and construction procurement, including a definition of "building and construction" and "roads and bridges" and information on the types of services that fall under these categories is located at www.purchasing.tas.gov.au > [Buying for Government](#).

For information in relation to procurement of goods and non-construction related services, refer to the 1100 series of the Treasurer's Instructions.

AUDIT REQUIREMENTS

- (2) **Agencies are required to ensure that a percentage of:**
- (a) **all major works; and**
 - (b) **direct/limited submission sourcing procurements pursuant to Instruction 1217;**
- during a financial year are subject to a compliance audit either as part of the agency's internal audit program or through the engagement of an independent auditor.**
- (3) **The appropriate percentage of major works and direct/limited submission sourcing procurements to be audited is to be determined by the auditor having regard to ASA 530 in determining the sample size.**
- (4) **The compliance audit is to consider conformity with the mandatory requirements contained in the Treasurer's Instructions and in associated guidance material.**
- (5) **Agencies must report the results of the compliance audit to their Audit Committee and forward a copy of an extract from their audit report to**

the Department of Treasury and Finance, within 2 months of the final audit report being completed.