

# FinPro - Professional Development Seminar

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**VAGO**

# Agenda

- VAGO update
- FY 2019 recap
- Audit focus for FY 2020
- Audit service providers
- Performance audit

# VAGO update

- Recent staff changes:
  - Assistant Auditor- General (financial audit)
  - LG sector director and manager
- No changes to:
  - in-house and outsourced audits for 2019–20
  - VAGO templates

# VAGO's strategic plan update



Increase  
our relevance



Grow  
our influence



Invest  
in our people



Lead  
by example

- Data analytics program and focus on data security
- VAGO audit methodology refresh
- Monthly updates / engagement with sector

## 2018–19 in review

- *Results of 2018–19 Audits: Local Government*—VAGO recommendations
- VAGO LG dashboard changes—per capita data
- *Audit Amendment Bill 2019*—commenced on 1 July 2019



## Current workplan

Planning phase  
of 2019–20  
audit cycle

Audit fees and  
fee letters

Parliamentary  
report  
planning

## 2019–20 challenges

-  Impact of bushfires
-  New accounting standards implementation
-  Governance matters
-  Assurance over outsourced service providers

## Early preparation for 2019–20 audits

- **Incoming accounting standards** (*AASB 15, 1058 and 16*)
- **Shell accounts** for auditor review
- Bring forward **asset revaluation** and **quality review** external valuer work
- Periodic quality review of **performance statement/indicators**





# Audit Service Provider (ASP) update

- Review of ASP model
  - ASP panel refresh project is on track
  - Sourcing strategy (in-house vs contracted audits)
  - Next quote round
  
- Updated CASPER portal live from December 2019 — *For support [CasperHelp@audit.vic.gov.au](mailto:CasperHelp@audit.vic.gov.au) or call 8601 1777*

# Performance audits in progress



Supporting communities through development and infrastructure contributions (March 2020)

Reducing bushfire risk (June 2020)

Managing and enforcing infringements (September 2020)

Early years management in Victorian sessional kindergartens (2020)

## Performance audits planned (2020–21)



Council waste management services



Maintaining local roads



Fraud control over grants in local government



Sexual harassment in local government

# Questions?

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