



## Local Government audit update — August 2020

Local Government reports currently in progress

Topic	Objective(s)	Status	Proposed Tabling	Agency(ies)	Link
Reducing bushfire risk	To assess whether responsible agencies are effectively working together to reduce Victoria's bushfire risk.	In Progress	October 2020	<ul style="list-style-type: none"> <li>Department of Environment, Land, Water and Planning</li> <li>Parks Victoria</li> <li>Country Fire Authority</li> <li>Department of Justice and Community Safety</li> <li>Energy Safe Victoria</li> <li>Murrindindi Shire Council</li> <li>City of Whittlesea</li> <li>East Gippsland Shire Council</li> </ul>	<a href="https://www.audit.vic.gov.au/report/reducing-bushfire-risk">https://www.audit.vic.gov.au/report/reducing-bushfire-risk</a>
Managing and enforcing infringements	To determine whether the rollout of the new infringement system was effective and cost efficient.  <i>*This report will not include Local Councils but will consult with them as it relates to revenue lost through inability to collect fines revenue through Fines Victoria</i>	In Progress	December 2020	<ul style="list-style-type: none"> <li>Department of Justice and Community Safety</li> <li>Department of Treasury and Finance</li> <li>Fines Victoria</li> </ul>	<a href="https://www.audit.vic.gov.au/report/managing-and-enforcing-infringements">https://www.audit.vic.gov.au/report/managing-and-enforcing-infringements</a>

Topic	Objective(s)	Status	Proposed Tabling	Agency(ies)	Link
Maintaining local roads	To determine whether councils are achieving value for money in maintaining their local roads.	In Progress	December 2020	<ul style="list-style-type: none"> <li>Gannawarra Shire Council</li> <li>Greater Bendigo City Council</li> <li>Maribyrnong City Council</li> <li>Northern Grampians Shire Council</li> <li>Yarra Ranges Shire Council</li> </ul>	<a href="https://www.audit.vic.gov.au/report/maintaining-local-roads">https://www.audit.vic.gov.au/report/maintaining-local-roads</a>
Sexual harassment in local government	To determine whether local government authorities provide workplaces free from sexual harassment.	In Progress	December 2020	<ul style="list-style-type: none"> <li>Ararat Shire Council</li> <li>Corangamite Shire Council</li> <li>Frankston City Council</li> <li>Latrobe Rural City</li> <li>Moreland City Council</li> </ul>	<a href="https://www.audit.vic.gov.au/report/sexual-harassment-local-government">https://www.audit.vic.gov.au/report/sexual-harassment-local-government</a>
Early years management in Victorian sessional kindergartens	To determine whether the Department of Education and Training (DET) has supported organisations managing sessional kindergartens to meet the outcomes of the <i>Early Years Management Policy Framework</i> .	In Progress	To be advised	<ul style="list-style-type: none"> <li>Department of Education and Training</li> <li>Glen Eira City Council</li> <li>Early Childhood Management Services Inc</li> <li>Glen Eira Kindergarten Association</li> <li>Greater Shepparton City Council</li> <li>Goulburn Region Pre-School Association Inc</li> <li>City of Whittlesea</li> <li>TRY Australia Children's Services</li> <li>Goodstart Early Learning Ltd.</li> </ul>	<a href="https://www.audit.vic.gov.au/report/early-years-management-victorian-sessional-kindergartens">https://www.audit.vic.gov.au/report/early-years-management-victorian-sessional-kindergartens</a>

## Planned Local Government reports

Topic	Overview	Status	Proposed Tabling	Agency(ies)	Link
Fraud control over grants in local government	To determine whether fraud and corruption controls over grants in local government are well designed and operating as intended.	Planned	2020-21	<ul style="list-style-type: none"> <li>Hume City Council</li> <li>Knox City Council</li> <li>Loddon Shire Council</li> <li>Southern Grampians Shire Council</li> <li>West Wimmera Shire Council</li> </ul>	<a href="https://www.audit.vic.gov.au/report/fraud-control-over-grants-local-government">https://www.audit.vic.gov.au/report/fraud-control-over-grants-local-government</a>
Supplying and using alternative water sources	To assess whether responsible agencies are increasing the use of alternative water sources to meet future demand.	Planned	2020-21	<ul style="list-style-type: none"> <li>Department of Environment, Land, Water and Planning</li> <li>Environmental Protection Authority Victoria</li> <li>Barwon Water</li> <li>City of Greater Geelong</li> </ul>	<a href="https://www.audit.vic.gov.au/report/supply-and-use-alternative-urban-water-sources">https://www.audit.vic.gov.au/report/supply-and-use-alternative-urban-water-sources</a>
Developing Fishermans Bend	To determine whether planning and early development of Fishermans Bend supports the delivery of the development's objectives.	Planned	2021-22	<ul style="list-style-type: none"> <li>Department of Environment, Land, Water and Planning</li> <li>Development Victoria</li> <li>Department of Jobs, Precincts and Regions</li> <li>Melbourne City Council</li> <li>Port Phillip City Council.</li> </ul>	<a href="https://www.audit.vic.gov.au/report/developing-fishermans-bend">https://www.audit.vic.gov.au/report/developing-fishermans-bend</a>
Fraud and corruption risk in local government procurement	To determine whether fraud and corruption controls over local government procurement are well-designed and operate as intended.	Planned	2021-22	<ul style="list-style-type: none"> <li>Banyule City Council</li> <li>Hepburn Shire Council</li> <li>Municipal Association of Victoria</li> <li>Mitchell Shire Council</li> <li>Nillumbik Shire Council</li> <li>Wodonga Regional City Council.</li> </ul>	<a href="https://www.audit.vic.gov.au/report/fraud-and-corruption-risk-local-government-procurement">https://www.audit.vic.gov.au/report/fraud-and-corruption-risk-local-government-procurement</a>

OFFICIAL

Topic	Overview	Status	Proposed Tabling	Agency(ies)	Link
Food safety regulation in local government	To determine whether councils' administration of food safety regulation ensures legislative compliance and supports public health.	Planned	2021-22	<ul style="list-style-type: none"> <li>Department of Health and Human Services</li> <li>A selection of local councils.</li> </ul>	<a href="https://www.audit.vic.gov.au/report/food-safety-regulation-local-government">https://www.audit.vic.gov.au/report/food-safety-regulation-local-government</a>
Implementing Plan Melbourne 2017-50	To determine whether actions to implement Plan Melbourne 2017–50 are sustained and coordinated at a state-wide, regional, and local level.	Planned	2021-22	<ul style="list-style-type: none"> <li>Department of Environment, Land, Water and Planning</li> <li>Department of Jobs, Precincts and Regions</li> <li>Victorian Planning Authority</li> <li>Maroondah City Council</li> <li>Moonee Valley City Council</li> </ul>	<a href="https://www.audit.vic.gov.au/report/implementing-plan-melbourne-2017-50">https://www.audit.vic.gov.au/report/implementing-plan-melbourne-2017-50</a>
Managing the impact of deer	To determine the extent to which invasive deer species are managed to protect biodiversity values.	Planned	2021-22	<ul style="list-style-type: none"> <li>Alpine Shire Council</li> <li>Department of Environment, Land, Water and Planning</li> <li>Department of Jobs, Precincts and Regions</li> <li>Game Management Authority</li> <li>Mansfield Shire Council</li> <li>Murrindindi Shire Council</li> <li>Parks Victoria.</li> </ul>	<a href="https://www.audit.vic.gov.au/report/managing-impact-deer">https://www.audit.vic.gov.au/report/managing-impact-deer</a>
Effectiveness of the Enhanced Maternal and Child Health Program	To determine whether the Enhanced Maternal and Child Health (EMCH) Program leads to improved access, participation, and outcomes for vulnerable children and their families targeted by the program.	Planned	2021-22	<ul style="list-style-type: none"> <li>Department of Health and Human Services</li> <li>Department of Education and Training</li> <li>Municipal Association of Victoria</li> <li>City of Casey</li> <li>Hobsons Bay City Council</li> <li>Mildura Rural City Council</li> </ul>	<a href="https://www.audit.vic.gov.au/report/effectiveness-enhanced-maternal-and-child-health-program">https://www.audit.vic.gov.au/report/effectiveness-enhanced-maternal-and-child-health-program</a>

OFFICIAL

Topic	Overview	Status	Proposed Tabling	Agency(ies)	Link
				<ul style="list-style-type: none"> <li>• South Gippsland Shire Council</li> <li>• Yarra City Council</li> </ul>	
Council waste management services	To determine whether councils' waste management services are achieving value for money.	Planned	2022-23	<ul style="list-style-type: none"> <li>• Metropolitan Waste Resource Recovery Group</li> <li>• Grampians Central West Waste and Resource Recovery Group</li> <li>• City of Melbourne</li> <li>• City of Ballarat</li> <li>• Bayside City Council</li> <li>• City of Greater Dandenong</li> </ul>	<a href="https://www.audit.vic.gov.au/report/delivering-local-government-services-waste-management-services">https://www.audit.vic.gov.au/report/delivering-local-government-services-waste-management-services</a>
Regulation of council building approvals in local government	To determine whether council regulation of building activity ensures that safety and amenity requirements are met and council assets are protected.	Planned	2022-23	<ul style="list-style-type: none"> <li>• Manningham City Council</li> <li>• Monash City Council</li> <li>• Surf Coast Shire Council</li> <li>• Wangaratta Rural City Council</li> <li>• Wyndham City Council</li> </ul>	<a href="https://www.audit.vic.gov.au/report/regulation-council-building-approvals-local-government">https://www.audit.vic.gov.au/report/regulation-council-building-approvals-local-government</a>
Hazardous waste management	To determine whether responsible agencies' control and regulation of hazardous waste has reduced inappropriate disposal.	Planned	2022-23	<ul style="list-style-type: none"> <li>• Department of Environment, Land, Water and Planning</li> <li>• Environment Protection Authority Victoria</li> <li>• Maribyrnong City Council</li> <li>• Metropolitan Waste Resource Recovery Group</li> <li>• Sustainability Victoria</li> <li>• Whittlesea City Council</li> <li>• WorkSafe Victoria.</li> </ul>	<a href="https://www.audit.vic.gov.au/report/hazardous-waste-management-0">https://www.audit.vic.gov.au/report/hazardous-waste-management-0</a>

Topic	Overview	Status	Proposed Tabling	Agency(ies)	Link
Managing land-use buffers	To determine whether the management of land-use buffers is promoting public health, safety and liveability.	Planned	2022-23	<ul style="list-style-type: none"> <li>Department of Environment, Land, Water and Planning</li> <li>Environment Protection Authority Victoria</li> <li>A selection of councils in growth corridors.</li> </ul>	<a href="https://www.audit.vic.gov.au/report/managing-land-use-buffers">https://www.audit.vic.gov.au/report/managing-land-use-buffers</a>
Road congestion and public transport	To determine whether regulatory interventions for road-based public transport on congested roads are working as planned.	Planned	2022-23	<ul style="list-style-type: none"> <li>Department of Transport</li> <li>Victoria Police</li> <li>Selected local councils</li> </ul>	<a href="https://www.audit.vic.gov.au/report/road-congestion-and-public-transport">https://www.audit.vic.gov.au/report/road-congestion-and-public-transport</a>

#### Local Government reports tabled within the previous 6 months

Topic	Overview	Status	Tabled	Agency(ies)	Link
Protecting critically endangered grasslands	To determine whether the management of native vegetation clearing is protecting state and nationally significant native vegetation in the extended urban growth boundary areas.	Completed	17 June 2020	<ul style="list-style-type: none"> <li>Department of Environment, Land, Water and Planning</li> <li>Parks Victoria</li> <li>Wyndham City Council</li> </ul>	<a href="https://www.audit.vic.gov.au/report/managing-native-vegetation-clearing">https://www.audit.vic.gov.au/report/managing-native-vegetation-clearing</a>

Topic	Overview	Status	Tabled	Agency(ies)	Link
Responses to performance audit recommendations 2015-16 to 2017-18	To determine the extent of agency implementation and monitoring of VAGO performance audit recommendations	Completed	17 June 2020	Includes the following councils: <ul style="list-style-type: none"> <li>• Bass Coast Shire Council</li> <li>• Cardinia Shire Council</li> <li>• City of Ballarat</li> <li>• City of Greater Bendigo</li> <li>• Corangamite Shire Council</li> <li>• East Gippsland Shire Council</li> <li>• Glen Eira City Council</li> <li>• Loddon Shire Council</li> <li>• Maribyrnong City Council</li> <li>• Maroondah City Council</li> <li>• Melton City Council</li> <li>• Mitchell Shire Council</li> <li>• Moreland City Council</li> <li>• Mornington Peninsula Shire Council</li> <li>• Murrindindi Shire Council</li> <li>• South Gippsland Shire Council</li> <li>• Southern Grampians Shire Council</li> </ul>	<a href="https://www.audit.vic.gov.au/report/responses-performance-audit-recommendations-2015-16-2017-18">https://www.audit.vic.gov.au/report/responses-performance-audit-recommendations-2015-16-2017-18</a>
Managing Development Contributions	This report assessed how well Victoria's development contributions are delivering required infrastructure for growing communities.	Completed	18 March 2020	<ul style="list-style-type: none"> <li>• Department of Environment, Land, Water and Planning</li> <li>• Victorian Planning Authority</li> <li>• State Revenue Office</li> <li>• Melton City Council</li> <li>• Cardinia Shire Council</li> <li>• Golden Plains Shire</li> <li>• Whitehorse City Council</li> </ul>	<a href="https://www.audit.vic.gov.au/report/managing-development-contributions">https://www.audit.vic.gov.au/report/managing-development-contributions</a>

## Other Integrity and Local Government Related Bodies update — August 2020

Local Government reports currently in progress

Topic	Overview	Status	Proposed Publishing	Link
<b>Independent Broad-based Anti-corruption Commission</b>				
Operation Sandon	IBAC is holding public examinations into allegations of serious corrupt conduct in relation to planning and development decisions at the City of Casey council.	In Progress	To be advised	<a href="https://www.ibac.vic.gov.au/investigating-corruption/IBAC-examinations/operation-sandon">https://www.ibac.vic.gov.au/investigating-corruption/IBAC-examinations/operation-sandon</a>
<b>Victorian Local Government and Minister for Local Government</b>				
Victorian Local Government Rating System Review	The Victorian Government is conducting a full review into the Victorian Local Government Rating System.	In progress	To be advised- Report submitted to Minister for Local Government	<a href="https://www.localgovernment.vic.gov.au/council-governance/victorian-local-government-rating-system-review">https://www.localgovernment.vic.gov.au/council-governance/victorian-local-government-rating-system-review</a> <a href="https://engage.vic.gov.au/rating-review">https://engage.vic.gov.au/rating-review</a>
<b>Victorian Ombudsman</b>				
Investigation into credit card use at Warrnambool City Council	Victorian Ombudsman has begun investigating the use and authorisation of corporate credit cards at Warrnambool City Council. The investigation follows media reports that a former Council manager resigned earlier this year after misusing a Council credit card. The investigation will look into actions taken by the Council and the controls in place to protect public money.	In progress	To be advised	<a href="https://www.ombudsman.vic.gov.au/our-impact/news/investigation-into-credit-card-use-at-warrnambool-city-council/">https://www.ombudsman.vic.gov.au/our-impact/news/investigation-into-credit-card-use-at-warrnambool-city-council/</a>



## Local Government reports prepared within the previous 6 months

Topic	Overview	Status	Published	Link
<b>Victorian Ombudsman</b>				
Ombudsman's recommendations - third report	<p>As concluded in the 2015 report, the State Government has an important role to play in driving improvements across all councils by encouraging better practices through mandated obligations introduced by the Local Government Bill and by enhancing reporting requirements for complaints in the Local Government Performance Reporting Framework.</p> <p>The 2020 Act effectively implements the recommendations I made to the Minister for Local Government. It also includes the requirement for councils to establish a complaint handling policy and process, an internal review process that is independent of the original decision maker, and a discretion to deal with or decline a complaint which is otherwise subject to statutory review. Work is also underway to introduce an indicator for complaints in the Local Government Performance Reporting Framework.</p>	Completed	June 2020	<a href="https://www.ombudsman.vic.gov.au/our-impact/investigation-reports/ombudsmans-recommendations-third-report/#revisiting-councils-and-complaints">https://www.ombudsman.vic.gov.au/our-impact/investigation-reports/ombudsmans-recommendations-third-report/#revisiting-councils-and-complaints</a>
Investigation of alleged improper conduct by Executive Officers at Ballarat City Council	<p>The investigation concluded that the Director, Infrastructure and Environment was found to have been improperly involved in recruiting three former colleagues to senior roles at the Council.</p> <p>The investigation also determined that the CEO was involved in employment decisions regarding two staff, which were “unwise at best, and may have been improper”.</p>	Completed	May 2020	<a href="https://www.ombudsman.vic.gov.au/our-impact/investigation-reports/alleged-improper-conduct-by-executive-officers-at-ballarat-city-council/#letter-to-the-legislative-council-and-the-legislative-assembly">https://www.ombudsman.vic.gov.au/our-impact/investigation-reports/alleged-improper-conduct-by-executive-officers-at-ballarat-city-council/#letter-to-the-legislative-council-and-the-legislative-assembly</a>

Topic	Overview	Status	Published	Link
Investigation into three councils' outsourcing of parking fine internal reviews	The investigation raises some fundamental issues about accountability and transparency. At least five councils outsourced internal reviews of parking fines to a private contractor over a 10-year period. Two councils publicly acknowledged legal doubts about this arrangement and allocated millions of dollars to refund affected motorists. Three others asserted their practices were lawful, with a generic signature on review letters disguising the identity of their decision makers. While it was reasonable for these councils to seek legal advice, they failed to ensure transparency and accountability in their decision making.	Completed	February 2020	<a href="https://www.ombudsman.vic.gov.au/our-impact/investigation-reports/investigation-into-three-councils-outsourcing-of-parking-fine-internal-reviews/">https://www.ombudsman.vic.gov.au/our-impact/investigation-reports/investigation-into-three-councils-outsourcing-of-parking-fine-internal-reviews/</a>

#### Active Council governance matters as at date:

Topic	Councils and timeline	Link
Municipal Monitors	<ul style="list-style-type: none"> <li>Greater Geelong City Council (From November 2017 to October 2020)</li> </ul>	<a href="https://www.localgovernment.vic.gov.au/council-governance/independent-reports">https://www.localgovernment.vic.gov.au/council-governance/independent-reports</a>
Interim Administrators appointed – Government appointed administrator for 90 days	<ul style="list-style-type: none"> <li>Whittlesea City Council (20 March 2020 to October 2024)</li> </ul>	<a href="https://www.localgovernment.vic.gov.au/council-governance/independent-reports">https://www.localgovernment.vic.gov.au/council-governance/independent-reports</a>
Long-term Government appointed administrators	<ul style="list-style-type: none"> <li>South Gippsland Shire Council (21 June 2019 until the next election for the council in October 2021)</li> <li>Casey City Council (14 May 2020 to October 2024)</li> </ul>	<a href="https://www.localgovernment.vic.gov.au/council-governance/commission-of-inquiry-into-south-gippsland-shire-council2">https://www.localgovernment.vic.gov.au/council-governance/commission-of-inquiry-into-south-gippsland-shire-council2</a> <a href="https://www.localgovernment.vic.gov.au/council-governance/independent-reports">https://www.localgovernment.vic.gov.au/council-governance/independent-reports</a>

## Interstate Audits update— August 2020

Local Government reports currently in progress and planned

Topic	Objective(s)	Status	Proposed Tabling	Agency(ies)	Link
<b>New South Wales</b>					
Governance and internal controls over local infrastructure contributions	This audit will assess the effectiveness of governance and internal controls over local infrastructure contributions collected by selected councils.	In-progress	2020-21	<ul style="list-style-type: none"> <li>Blacktown City Council</li> <li>Central Coast City Council</li> <li>City of Sydney Council</li> <li>Liverpool City Council</li> </ul>	<a href="https://www.audit.nsw.gov.au/our-work/reports/governance-and-internal-controls-over-local-infrastructure-contributions">https://www.audit.nsw.gov.au/our-work/reports/governance-and-internal-controls-over-local-infrastructure-contributions</a>
Local government procurement	This audit will assess how effectively procurement is managed in a sample of six councils across metropolitan, regional and rural New South Wales. The scope also includes how councils assess outcomes and ensure that they achieve value for money during procurement.	In-progress	2020-21	<ul style="list-style-type: none"> <li>Cumberland City Council</li> <li>Georges River Council</li> <li>Lockhart Shire Council</li> <li>Tweed Shire Council</li> <li>Waverly Shire Council</li> <li>Wollongong City Council</li> </ul>	<a href="https://www.audit.nsw.gov.au/our-work/reports/local-government-procurement">https://www.audit.nsw.gov.au/our-work/reports/local-government-procurement</a>
Credit card management in Local Government	This audit will assess the effectiveness of credit card management practises in a sample of six councils across metropolitan, regional and rural New South Wales.	In-progress	2020-21	<ul style="list-style-type: none"> <li>Dubbo Regional Council</li> <li>Junee Shire Council</li> <li>Lane Cove Council</li> <li>Nambucca Valley Council</li> <li>Penrith City Council</li> <li>Shellharbour City Council</li> </ul>	<a href="https://www.audit.nsw.gov.au/our-work/reports/credit-card-management-in-local-government">https://www.audit.nsw.gov.au/our-work/reports/credit-card-management-in-local-government</a>

Topic	Objective(s)	Status	Proposed Tabling	Agency(ies)	Link
Business continuity and disaster recovery planning	This audit will examine the effectiveness of business continuity planning processes in a selection of local councils in preparing these organisations for recent emergency events.	Planned	2020-21	<ul style="list-style-type: none"> <li>Selection of local councils</li> </ul>	<a href="https://www.audit.nsw.gov.au/our-work/reports/business-continuity-and-disaster-recovery-planning">https://www.audit.nsw.gov.au/our-work/reports/business-continuity-and-disaster-recovery-planning</a>
Council annual charges	This audit could examine selected common charges across a number of councils to understand what is driving the variability in charges for the common services, that vary greatly between councils.	Planned	2020-21	<ul style="list-style-type: none"> <li>Selection of local councils</li> </ul>	<a href="https://www.audit.nsw.gov.au/our-work/reports/council-annual-charges">https://www.audit.nsw.gov.au/our-work/reports/council-annual-charges</a>
Local Government 2020	This report will bring together findings and recommendations from our 2019–20 financial audits of local councils and will comment on financial reporting and sustainability, internal controls and governance, and areas of interest that are in focus during the conduct of our audits.	Planned	2020-21	<ul style="list-style-type: none"> <li>Selection of local councils</li> </ul>	<a href="https://www.audit.nsw.gov.au/our-work/reports/local-government-2020">https://www.audit.nsw.gov.au/our-work/reports/local-government-2020</a>
Internal Controls and Governance 2020	This report will bring together the findings and recommendations from our 2019–20 financial audits that relate to the internal controls and governance of the 40 largest NSW State Government agencies.	Planned	2020-21	<ul style="list-style-type: none"> <li>40 largest NSW State Government agencies</li> </ul>	<a href="https://www.audit.nsw.gov.au/our-work/reports/internal-controls-and-governance-2020">https://www.audit.nsw.gov.au/our-work/reports/internal-controls-and-governance-2020</a>

Topic	Objective(s)	Status	Proposed Tabling	Agency(ies)	Link
Compliance review: Cybersecurity	In February 2019 the Department of Finance, Services and Innovation launched the NSW Cyber Security Policy to ensure all NSW Government Departments and Public Service Agencies are managing cyber security risks to their information and systems. The policy mandates a number of requirements that are a minimum that all agencies must implement. In addition, agencies must assess their level of cyber maturity. This audit will examine whether agencies are complying with the Policy.	Planned	2020-21	<ul style="list-style-type: none"> <li>All NSW Government Departments and Public Service Agencies</li> </ul>	<a href="https://www.audit.nsw.gov.au/our-work/reports/compliance-review-cybersecurity">https://www.audit.nsw.gov.au/our-work/reports/compliance-review-cybersecurity</a>
<b>Queensland</b>					
Asset management in local government	This audit will assess if councils are effectively managing their infrastructure assets to maximise their service potential while minimising the total cost of ownership.	Planned	2020-21	<ul style="list-style-type: none"> <li>Department of Local Government, Racing and Multicultural Affairs</li> <li>Selection of local councils</li> <li>Selection of water entities</li> </ul>	<a href="https://www.gao.qld.gov.au/audit-program">https://www.gao.qld.gov.au/audit-program</a>
Managing tourism and sustainability of Queensland's World Heritage sites	This audit will examine how effectively the state's tourism and environmental agencies are managing tourism and environmental priorities for Queensland's world heritage listed sites.	Planned	2020-21	<ul style="list-style-type: none"> <li>Department of Natural Resources, Mines and Energy</li> <li>Department of Environment and Science</li> <li>Department of Innovation and Tourism Industry Development</li> <li>Tourism and Events Queensland</li> <li>Selection of local councils</li> </ul>	<a href="https://www.gao.qld.gov.au/audit-program">https://www.gao.qld.gov.au/audit-program</a>

Topic	Objective(s)	Status	Proposed Tabling	Agency(ies)	Link
Local government development applications and approvals	This audit will assess whether local governments' processes for development applications and approvals are timely, efficient, effective and comply with relevant regulatory requirements.	Planned	2020-21	<ul style="list-style-type: none"> <li>Department of State Development, Manufacturing, Infrastructure and Planning</li> <li>Department of Local Government, Racing and Multicultural Affairs</li> <li>Selection of local councils</li> </ul>	<a href="https://www.qao.qld.gov.au/audit-program">https://www.qao.qld.gov.au/audit-program</a>
Local government entities: 2019-20 results of financial audits	This audit will summarise the results of our financial audits of the Queensland councils and the related entities they control that produced financial statements at 30 June	Planned	2020-21	<ul style="list-style-type: none"> <li>Selection of local councils</li> </ul>	<a href="https://www.qao.qld.gov.au/audit-program">https://www.qao.qld.gov.au/audit-program</a>
Effectiveness of Local Government Audit committees	This audit will assess the effectiveness of audit committees in local governments.	Planned	2021-22	<ul style="list-style-type: none"> <li>Selection of local councils</li> </ul>	<a href="https://www.qao.qld.gov.au/audit-program">https://www.qao.qld.gov.au/audit-program</a>
Local government entities: 2020-21 results of financial audits	This audit will summarise the results of our financial audits of the Queensland councils and the related entities they control that produced financial statements at 30 June	Planned	2021-22	<ul style="list-style-type: none"> <li>Selection of local councils</li> </ul>	<a href="https://www.qao.qld.gov.au/audit-program">https://www.qao.qld.gov.au/audit-program</a>
Commonwealth Games Legacy	This audit will assess whether the state has realised the intended legacy benefits from the Commonwealth Games.	Planned	2021-22	<ul style="list-style-type: none"> <li>Department of Innovation and Tourism Industry Development</li> <li>Department of State Development, Manufacturing, Infrastructure and Planning</li> <li>Selection of local councils</li> </ul>	<a href="https://www.qao.qld.gov.au/audit-program">https://www.qao.qld.gov.au/audit-program</a>

OFFICIAL

Topic	Objective(s)	Status	Proposed Tabling	Agency(ies)	Link
Queensland Floods Commission of Enquiry	This audit will assess whether Queensland is better able to prevent and prepare for floods following the Queensland Floods Commission of Inquiry.	Planned	2021-22	<ul style="list-style-type: none"> <li>Department of Natural Resources, Mines and Energy</li> <li>Department of Environment and Science</li> <li>Department of State Development, Manufacturing, Infrastructure and Planning</li> <li>Queensland Reconstruction Authority</li> <li>Selection of local councils</li> </ul>	<a href="https://www.gao.qld.gov.au/audit-program">https://www.gao.qld.gov.au/audit-program</a>
Managing conflicts of interest in Local Government	This audit will assess how effectively councils manage and respond to conflicts of interest.	Planned	2022-23	<ul style="list-style-type: none"> <li>Selection of local councils</li> </ul>	<a href="https://www.gao.qld.gov.au/audit-program">https://www.gao.qld.gov.au/audit-program</a>
Maintaining strong and prosperous regions	This audit will assess the Queensland Government's effectiveness in progressing the goals for strong and prosperous regions in its Queensland Plan.	Planned	2022-23	<ul style="list-style-type: none"> <li>Department of Local Government, Racing and Multicultural Affairs</li> <li>Selection of local councils</li> </ul>	<a href="https://www.gao.qld.gov.au/audit-program">https://www.gao.qld.gov.au/audit-program</a>
Transport service contracts	This audit will assess whether transport service contracts are managed effectively to meet the government's transport objectives, maximise value for money and meet community needs.	Planned	2022-23	<ul style="list-style-type: none"> <li>Department of Transport and Main Roads</li> <li>Selection of local councils</li> </ul>	<a href="https://www.gao.qld.gov.au/audit-program">https://www.gao.qld.gov.au/audit-program</a>
Local government entities: 2021-22 results of financial audits	This audit will summarise the results of our financial audits of the Queensland councils and the related entities they control that produced financial statements at 30 June.	Planned	2022-23	<ul style="list-style-type: none"> <li>Selection of local councils</li> </ul>	<a href="https://www.gao.qld.gov.au/audit-program">https://www.gao.qld.gov.au/audit-program</a>

Topic	Objective(s)	Status	Proposed Tabling	Agency(ies)	Link
Managing Invasive species	This audit will assess how effectively the Department of Agriculture and Fisheries is managing invasive species.	Planned	2022-23	<ul style="list-style-type: none"> <li>Department of Agriculture and Fisheries</li> <li>Department of Environment and Science</li> <li>Department of Natural Resources, Mines and Energy</li> <li>Selection of local councils</li> </ul>	<a href="https://www.qao.qld.gov.au/audit-program">https://www.qao.qld.gov.au/audit-program</a>
<b>Western Australia</b>					
DLGSC's regulation and support of local government	This audit will assess whether the Department of Local Government, Sport and Cultural Industries effectively regulates and supports local government entities.	In Progress	Q3 2020	<ul style="list-style-type: none"> <li>Selection of local councils</li> </ul>	<a href="https://audit.wa.gov.au/auditing-in-wa/audit-program/">https://audit.wa.gov.au/auditing-in-wa/audit-program/</a>
Local government waste management – service delivery	This audit will determine whether local government entities plan and deliver effective waste management services to their communities	In Progress	Q3 2020	<ul style="list-style-type: none"> <li>Selection of local councils</li> </ul>	<a href="https://audit.wa.gov.au/auditing-in-wa/audit-program/">https://audit.wa.gov.au/auditing-in-wa/audit-program/</a>
Audit Results Report – Annual 2019-20 Financial Audits of Local Government Entities	This report will summarise the results of annual audits of local government entities' annual financial reports, and their compliance with applicable legislation for the financial year ending 30 June 2020.	Planned	March 2021	<ul style="list-style-type: none"> <li>112 local government entities</li> </ul>	<a href="https://audit.wa.gov.au/auditing-in-wa/audit-program/">https://audit.wa.gov.au/auditing-in-wa/audit-program/</a>
<b>Tasmania</b>					
Council Procurement - Report 1	<p>This examination relates to procurement of goods and services by three councils, assessing whether certain procurements have been undertaken in accordance with the:</p> <ul style="list-style-type: none"> <li>Local Government Act 1993</li> </ul>	In Progress	Aug 2020	<ul style="list-style-type: none"> <li>Three local councils</li> </ul>	<a href="https://www.audit.tas.gov.au/wp-content/uploads/Annual-Plan-of-Work-2019-20.pdf">https://www.audit.tas.gov.au/wp-content/uploads/Annual-Plan-of-Work-2019-20.pdf</a>



Topic	Objective(s)	Status	Proposed Tabling	Agency(ies)	Link
	<ul style="list-style-type: none"> <li>Local Government (General) Regulations 2015</li> <li>council's Code for Tenders and Contracts</li> <li>council's internal policies, procedures and manuals.</li> </ul>				
Council Procurement - Report 2	<p>This audit will assess whether procurement of goods and services by councils is being undertaken in accordance with the:</p> <ul style="list-style-type: none"> <li><i>Local Government Act 1993</i></li> <li><i>Local Government (General) Regulations 2015</i></li> <li>Council's Code for Tenders and Contracts</li> <li>Council's internal policies, procedures and manuals</li> </ul>	Planned	2019-20	<ul style="list-style-type: none"> <li>Selection of local councils</li> </ul>	<a href="https://www.audit.tas.gov.au/wp-content/uploads/Annual-Plan-of-Work-2019-20.pdf">https://www.audit.tas.gov.au/wp-content/uploads/Annual-Plan-of-Work-2019-20.pdf</a>
Council general manager recruitment, appointment and performance assessment	<p>This audit will assess recruitment processes, contractual and remuneration arrangements and performance assessment for council general managers.</p>	Planned	2019-20	<ul style="list-style-type: none"> <li>Selection of local councils</li> </ul>	<a href="https://www.audit.tas.gov.au/wp-content/uploads/Annual-Plan-of-Work-2019-20.pdf">https://www.audit.tas.gov.au/wp-content/uploads/Annual-Plan-of-Work-2019-20.pdf</a>
Council Procurement - Report 3	<p>This audit will assess whether procurement of goods and services by councils is being undertaken in accordance with the:</p> <ul style="list-style-type: none"> <li><i>Local Government Act 1993</i></li> <li><i>Local Government (General) Regulations 2015</i></li> <li>Council's Code for Tenders and Contracts</li> </ul>	Planned	2020-21	<ul style="list-style-type: none"> <li>Selection of local councils</li> </ul>	<a href="https://www.audit.tas.gov.au/wp-content/uploads/Annual-Plan-of-Work-2019-20.pdf">https://www.audit.tas.gov.au/wp-content/uploads/Annual-Plan-of-Work-2019-20.pdf</a>

Topic	Objective(s)	Status	Proposed Tabling	Agency(ies)	Link
	Council's internal policies, procedures and manuals				
Managing landfills	<p>This audit will examine whether the Environmental Protection Authority's (EPA) current regulatory approach is appropriately administered, is being complied with and has been effective in providing assurance that landfills are not leading to adverse human health and environmental impacts, both currently and for future generations.</p> <p>This audit will examine the activities of the EPA and a sample of councils and joint authorities that own and operate landfills</p>	Planned	2020-21	<ul style="list-style-type: none"> <li>Environmental Protection Authority</li> <li>Department of Primary Industries, Parks, Water and Environment</li> <li>Selected Councils and Joint Authorities</li> </ul>	<a href="https://www.audit.tas.gov.au/wp-content/uploads/Annual-Plan-of-Work-2019-20.pdf">https://www.audit.tas.gov.au/wp-content/uploads/Annual-Plan-of-Work-2019-20.pdf</a>
Private works undertaken by councils	This audit will assess processes relating to private works undertaken by councils to employees. This will include management oversight and approval processes, determination of amounts to be charged and payment arrangements for work performed.	Planned	2020-21	<ul style="list-style-type: none"> <li>Selection of local councils</li> </ul>	<a href="https://www.audit.tas.gov.au/wp-content/uploads/Annual-Plan-of-Work-2019-20.pdf">https://www.audit.tas.gov.au/wp-content/uploads/Annual-Plan-of-Work-2019-20.pdf</a>

## Local Government reports tabled within the previous 3 months

Topic	Overview	Status	Tabled	Agency(ies)	Link
<b>South Australia</b>					
Examination of the management of road asset maintenance: Northern Areas Council	<p>This report examined the arrangements established by the Northern Areas Council to manage the maintenance of its road assets and concluded that in overall, the Council effectively managed the maintenance of its road assets to enable it to meet the service delivery requirements of its community.</p> <p>It was also concluded that there are important improvements needed to ensure information is included in key documents to help make asset management decisions and keep the community better informed.</p>	Completed	July 2020	<ul style="list-style-type: none"> <li>Northern Areas Council</li> </ul>	<a href="https://www.audit.sa.gov.au/publications/2020">https://www.audit.sa.gov.au/publications/2020</a>
<b>Western Australia</b>					
Regulation of Consumer Food Safety by Local Government Entities	This audit assessed whether local government entities effectively regulated consumer food safety in food businesses in their local area.	Completed	June 2020	<ul style="list-style-type: none"> <li>Local government entities</li> </ul>	<a href="https://audit.wa.gov.au/reports-and-publications/reports/regulation-of-consumer-food-safety-by-local-government-entities/">https://audit.wa.gov.au/reports-and-publications/reports/regulation-of-consumer-food-safety-by-local-government-entities/</a>
Information Systems Audit Report 2020 - Local Government Entities	The report summarises the results of the 2019 cycle of information systems audits at 10 local government entities.	Completed	June 2020	<ul style="list-style-type: none"> <li>10 Local government entities</li> </ul>	<a href="https://audit.wa.gov.au/reports-and-publications/reports/information-systems-audit-report-2020-lg/">https://audit.wa.gov.au/reports-and-publications/reports/information-systems-audit-report-2020-lg/</a>
Local Government Contract Extensions and Variations, and Ministerial Notice Not Required	This focus area audit assessed if entities adequately managed extensions and variations to their contracts, and if they maintained comprehensive summaries of their contracts.	Completed	May 2020	<ul style="list-style-type: none"> <li>Local government entities</li> </ul>	<a href="https://audit.wa.gov.au/reports-and-publications/reports/local-government-contract-extensions-and-variations/">https://audit.wa.gov.au/reports-and-publications/reports/local-government-contract-extensions-and-variations/</a>

Topic	Overview	Status	Tabled	Agency(ies)	Link
	Also included is the Auditor General's determination that a section 82 notice was not required by the Minister for Water.				