



Victorian Auditor-General's Office

Local Government audit update — August 2021

Local Government reports tabled within the previous 6 months

Topic	Overview	Status	Tabled	Agency(ies)	Link
Responses to Performance Audit Recommendations: Annual Status Update	<p>Audit conducted this annual review to monitor how the agencies VAGO audits addressed their findings.</p> <p>Most agencies reported that they continue to accept and act on VAGO recommendations. We found that 63 per cent of all recommendations were completed as at 31 March 2021. Further, agencies took a median time of 13 months to complete them.</p> <p>However, 72 unresolved recommendations are more than three years old in 27 agencies across 28 audits. It is unclear whether risks relating to these have been mitigated by other means or remain unmanaged.</p>	Completed	23 June 2021	102 public sector agencies and Victorian local councils including:	https://www.audit.vic.gov.au/report/responses-performance-audit-recommendations-annual-status-update

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				<ul style="list-style-type: none"> DELWP, Alpine Shire Council, Buloke Shire Council, City of Boroondara, Eastern Regional Libraries Corporation, Bayside City Council, City of Wodonga, Indigo Shire Council, Moira Shire Council, Wyndham City Council, Greater Shepparton City Council, Strathbogie Shire Council, Wellington Shire Council, City of Darebin, Colac Otway Shire Council, Hindmarsh Shire Council, Mildura Rural City Council, Nillumbik Shire Council, City of Ballarat, Benalla Rural City Council, City of Kingston, City of Stonnington, Glen Eira City Council, Municipal Association of Victoria, Pyrenees Shire Council, Yarra City Council, Mornington Peninsula Shire Council, Baw Baw Shire Council, Borough of Queenscliff, City of Casey, Horsham Rural City Council, Moonee Valley City Council, City of Melbourne, East Gippsland Shire Council, Hume City Council, Whitehorse City Council, Bass Coast Shire Council, Corangamite Shire Council, Loddon Shire Council, Melton City Council, Southern Grampians Shire Council 	
Annual Plan 2021–22	The Victorian Auditor-General’s Annual Plan 2021–22 was prepared pursuant to the requirements of section 73 of the Audit Act 1994 and tabled in the Parliament of Victoria on 10 June 2021.	Completed	10 June 2021	<ul style="list-style-type: none"> Department of Environment, Land, Water and Planning Department of Education and Training 	https://www.audit.vic.gov.au/report/annual-plan-2021-22

Topic	Overview	Status	Tabled	Agency(ies)	Link
				<ul style="list-style-type: none"> • Department of Families, Fairness and Housing • Department of Health • Department of Justice and Community Safety • Department of Transport • Department of Premier and Cabinet • Department of Treasury and Finance • Local councils in Victoria 	
Measuring and Reporting on Service Delivery	<p>Audit examined if departments:</p> <ul style="list-style-type: none"> - meet their responsibilities to measure and report on performance in compliance with DTF's Resource Management Framework (the Framework) - ensure their performance information is accurate - report their performance information in a way that users can readily understand. 	Completed	26 May 2021	<ul style="list-style-type: none"> • Department of Environment, Land, Water and Planning • Department of Education and Training • Department of Families, Fairness and Housing • Department of Health • Department of Justice and Community Safety • Department of Jobs, Precincts and Regions • Department of Transport • Department of Premier and Cabinet • Department of Treasury and Finance • Local councils in Victoria 	https://www.audit.vic.gov.au/report/measuring-and-reporting-service-delivery
Implementing a New Infringements Management System	Audit examined whether the rollout of the new infringement system was effective and cost efficient.	Completed	5 May 2021	<ul style="list-style-type: none"> • Department of Justice and Community Safety • Department of Treasury and Finance • Fines Victoria 	https://www.audit.vic.gov.au/report/implementing-a-new-infringements-management-system

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	<i>*This report did not include Local Councils but drew on the work of the Fines Reform Advisory Board who consulted with them about revenue lost through inability to collect fines revenue through Fines Victoria</i>				
Service Victoria— Digital Delivery of Government Services	<p>Audit examined the implementation of Service Victoria (SV), the Department of Premier and Cabinet (DPC)'s oversight of it, and the benefits SV is delivering.</p> <p><i>*This report did not include Local Councils but contains contents concerning Local Government operations.</i></p>	Completed	18 March 2021	<ul style="list-style-type: none"> • Service Victoria • Department of Premier and Cabinet 	https://www.audit.vic.gov.au/report/service-victoria-digital-delivery-government-services
Maintaining local roads	Audit examined whether councils use asset data, budget information and community feedback to inform their planning for road maintenance. A detailed dashboard is also published from the public and individual reports for each one of the 79 councils, comparing their results against their cohort and state averages.	Completed	17 March 2021	<ul style="list-style-type: none"> • Gannawarra Shire Council • Greater Bendigo City Council • Maribyrnong City Council • Northern Grampians Shire Council • Yarra Ranges Shire Council 	https://www.audit.vic.gov.au/report/maintaining-local-roads
Results of 2019–20 audits: Local government	This report outlines the results and observations from financial audits of the LG entities for the year ended 30 June 2020. An LG data dashboard is also published, making publicly available all the data used in the report to generate the analysis, benchmarking information and financial sustainability assessments.	Completed	17 March 2021	<ul style="list-style-type: none"> • All Councils 	https://www.audit.vic.gov.au/report/results-2019-20-audits-local-government

Planned and in progress Local Government reports

Topic	Overview	Status	Proposed Tabling	Agency(ies)	Link
Council waste management services (converted to a Limited Assurance Review)	To determine whether councils' waste management services are achieving value for money.	In Progress	2021-22	<ul style="list-style-type: none"> Ballarat City Council Bayside City Council Department of Environment, Land, Water and Planning Grampians Central West Waste and Resource Recovery Group Greater Dandenong City Council Melbourne City Council Metropolitan Waste Resource and Recovery Group Sustainability Victoria 	N/A
Supplying and using recycled water	To determine whether responsible agencies are increasing the use of recycled water to meet future water demand.	In Progress	2021-22	<ul style="list-style-type: none"> Department of Environment, Land, Water and Planning Environmental Protection Authority Victoria Barwon Water City of Greater Geelong 	https://www.audit.vic.gov.au/report/supply-and-use-alternative-urban-water-sources
Fraud control over local government grants	To determine whether fraud and corruption controls over grants in local government are well designed and operating as intended.	In Progress	2021-22	<ul style="list-style-type: none"> Hume City Council Loddon Shire Council Southern Grampians Shire Council Warrnambool City Council West Wimmera Shire Council 	https://www.audit.vic.gov.au/report/fraud-control-over-grants-local-government
Offsetting native vegetation loss on private land	To determine whether government is achieving its policy objective of no net loss to biodiversity as a result of permitted clearing on private land.	Planned	2021-22	<ul style="list-style-type: none"> Department of Environment, Land, Water and Planning Trust for Nature Baw Baw Shire Council Campaspe Shire Council Nillumbik Shire Council Yarra Ranges Shire Council 	https://www.audit.vic.gov.au/report/offsetting-native-vegetation-loss-private-land

OFFICIAL

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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	2022-23	<ul style="list-style-type: none"> • Department of Health and Human Services • Department of Education and Training • Municipal Association of Victoria • City of Casey • Hobsons Bay City Council • Mildura Rural City Council • South Gippsland Shire Council • Yarra City Council 	https://www.audit.vic.gov.au/report/effectiveness-enhanced-maternal-and-child-health-program
Implementing Plan Melbourne 2017-50	To determine the extent to which implementation of Plan Melbourne 2017–50 is supporting productivity, sustainability and liveability.	Planned	2022-23	<ul style="list-style-type: none"> • Department of Environment, Land, Water and Planning • Department of Jobs, Precincts and Regions • Maroondah City Council • Moonee Valley City Council 	https://www.audit.vic.gov.au/report/implementing-plan-melbourne-2017-50
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	2022-23	<ul style="list-style-type: none"> • Banyule City Council • Hepburn Shire Council • Municipal Association of Victoria • Mitchell Shire Council • Nillumbik Shire Council • Wodonga Regional City Council 	https://www.audit.vic.gov.au/report/fraud-and-corruption-risk-local-government-procurement
Developing Fishermans Bend	To determine whether planning and early development of Fishermans Bend supports the delivery of the development’s objectives.	Planned	2022-23	<ul style="list-style-type: none"> • Department of Environment, Land, Water and Planning • Development Victoria • Department of Jobs, Precincts and Regions • Melbourne City Council • Port Phillip City Council 	https://www.audit.vic.gov.au/report/developing-fishermans-bend

OFFICIAL

Topic	Overview	Status	Proposed Tabling	Agency(ies)	Link
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"> • Manningham City Council • Monash City Council • Surf Coast Shire Council • Wangaratta Rural City Council • Wyndham City Council 	https://www.audit.vic.gov.au/report/regulation-council-building-approvals-local-government
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"> • Department of Environment, Land, Water and Planning • Environment Protection Authority Victoria • Metropolitan Waste and Resource Recovery Group • City of Greater Dandenong • City of Kingston 	https://www.audit.vic.gov.au/report/managing-land-use-buffers
Hazardous waste management	To determine whether responsible agencies' control and regulation of hazardous waste has reduced inappropriate disposal.	Planned	2023-24	<ul style="list-style-type: none"> • Department of Environment, Land, Water and Planning • Environment Protection Authority Victoria • Maribyrnong City Council • Metropolitan Waste Resource Recovery Group • Sustainability Victoria • Whittlesea City Council • WorkSafe Victoria 	https://www.audit.vic.gov.au/report/hazardous-waste-management-0
Food safety regulation in local government	To determine whether councils' administration of food safety regulation ensures legislative compliance and supports public health.	Planned	2023-24	<ul style="list-style-type: none"> • Department of Health • A selection of local councils 	https://www.audit.vic.gov.au/report/food-safety-regulation-local-government

Other Integrity and Local Government Related Bodies update — August 2021

Local Government reports prepared within the previous 6 months

Topic	Overview	Status	Published	Link
Victorian Ombudsman				
The Ombudsman for Human Rights: A Casebook (Not in direct reference to Councils but includes a case study on council conduct).	The report details how the Victorian Ombudsman dealt with more than 3000 complaints about human rights issues in the past year, prompting, in many cases, reversals of decisions, improved policies and other actions upholding the public's rights.	Completed	4 August 2021	https://www.ombudsman.vic.gov.au/our-impact/investigation-reports/the-ombudsman-for-human-rights-a-casebook/#full-report
Councils and complaints - a good practice guide 2nd edition	This updated guide provides advice on implementing new legislative requirements relating to complaints, using good practice complaint handling and building a positive culture around complaints.	Completed	22 July 2021	https://www.ombudsman.vic.gov.au/learn-from-us/practice-guides/councils-and-complaints-a-good-practice-guide-2nd-edition/
Investigation into Melton City Council's engagement of IT company, MK Datanet Pty Ltd	The Victorian Ombudsman investigation found that a well-paid council IT contract worker directed \$1.6 million of ratepayers' money into one of his own companies as lax oversight allowed him to manipulate processes. Following the investigation, the Ombudsman has recommended the issues be raised with Victoria Police and the Australian Securities and Investments Commission.	Completed	9 June 2021	https://www.ombudsman.vic.gov.au/our-impact/investigation-reports/investigation-into-melton-city-councils-engagement-of-it-company-mk-datanet-pty-ltd/
Investigation into how local councils respond to ratepayers in financial hardship	In light of the COVID-19 pandemic, Victorian Ombudsman investigated how Victoria's 79 local councils are responding to ratepayers in financial hardship. The investigation focused on council hardship relief for homeowners (ratepayers who cannot pay rates on their primary residence).	Completed	5 May 2021	https://www.ombudsman.vic.gov.au/our-impact/investigation-reports/investigation-into-how-local-councils-respond-to-ratepayers-in-financial-hardship/
Outsourcing of parking fine internal reviews – a follow-up report	The Ombudsman's follow-up investigation report found that more than 17,400 parking fines could be overturned as it identified a further five councils, a university and an agency outsourced internal reviews of parking infringements.	Completed	17 March 2021	https://www.ombudsman.vic.gov.au/our-impact/investigation-reports/outourcing-of-parking-fine-internal-reviews-a-follow-up-report/

Topic	Overview	Status	Published	Link
	There are now 12 councils and agencies in Victoria that have or are setting up refund schemes for motorists affected by historical outsourcing of parking fine reviews.			

Local Government reports currently in progress

Topic	Overview	Status	Proposed Publishing	Link
Independent Broad-based Anti-Corruption Commission				
Operation Sandon	IBAC held public hearings during 2019 and 2020 into allegations of serious corrupt conduct in relation to planning and property development decisions at the City of Casey council.	In Progress	To be advised	https://www.ibac.vic.gov.au/investigating-corruption/IBAC-examinations/operation-sandon

Active Council governance matters as at date:

Topic	Councils and timeline	Link
Long-term Government appointed administrators	<ul style="list-style-type: none"> • South Gippsland Shire Council (21 June 2019 until the next election for the council in October 2021) • Casey City Council (14 May 2020 to October 2024) • Whittlesea City Council (19 June 2020 to October 2024) 	https://www.localgovernment.vic.gov.au/council-governance/commission-of-inquiry-into-south-gippsland-shire-council2 https://www.localgovernment.vic.gov.au/council-governance/independent-reports https://www.localgovernment.vic.gov.au/council-governance/independent-reports

Interstate Audit Office and Integrity body update — August 2021

Interstate Local Government reports tabled within the previous 3 months

Topic	Overview	Status	Tabled	Agency(ies)	Link
New South Wales					
Report on Local Government 2020	The report details the results of the local government sector council financial statement audits for the year ended 30 June 2020.	Completed	27 May 2021	<ul style="list-style-type: none"> All local councils 	https://www.audit.nsw.gov.au/our-work/reports/report-on-local-government-2020
Western Australia					
Staff Exit Controls	This audit assessed if the Department of Planning, Lands and Heritage; the Department of Finance and the Department of Local Government, Sport and Cultural Industries effectively and efficiently manage the exit of staff to minimise security, asset and financial risks.	Completed	5 August 2021	<ul style="list-style-type: none"> Department of Planning, Lands and Heritage Department of Finance Department of Local Government, Sport and Cultural Industries 	https://audit.wa.gov.au/reports-and-publications/reports/staff-exit-controls/
Temporary Abbreviated State Procurement Control Requirements	This audit assessed if State government entities were appropriately applying temporary abbreviated State procurement control requirements put in place in response to the COVID-19 pandemic.	Completed	30 June 2021	<ul style="list-style-type: none"> 25 public sector entities including Department of Local Government, Sport and Cultural Industries 	https://audit.wa.gov.au/reports-and-publications/reports/temporary-abbreviated-state-procurement-control-requirements/

Topic	Overview	Status	Tabled	Agency(ies)	Link
Information Systems Audit Report 2021 – State Government Entities	This report summarises the results of the 2020 annual cycle of information systems audits for State government entities and tertiary institutions in the Western Australian public sector.	Completed	16 June 2021	<ul style="list-style-type: none"> 36 public sector entities including Department of Local Government, Sport and Cultural Industries 	https://audit.wa.gov.au/reports-and-publications/reports/information-systems-audit-report-2021-state-government-entities/
Audit Results Report – Annual 2019-20 Financial Audits of Local Government Entities	This report summarises the third year of QAO's 4-year transition into local government financial auditing. It includes the results of 117 local government entities.	Completed	16 June 2021	<ul style="list-style-type: none"> 117 local government entities 	https://audit.wa.gov.au/reports-and-publications/reports/audit-results-report-annual-2019-20-financial-audits-of-local-government-entities/
Local Government General Computer Controls	The report summarises the results of OAG's 2020 annual cycle of information systems audits across a selection of 50 local government entities.	Completed	12 May 2021	<ul style="list-style-type: none"> Selection of 50 local councils 	https://audit.wa.gov.au/reports-and-publications/reports/local-government-general-computer-controls/

Local Government reports currently in progress and planned

Topic	Objective(s)	Status	Proposed Tabling	Agency(ies)	Link
New South Wales					
Business and service continuity planning: Bega Valley Shire Council and Snowy Valleys Council	This audit will examine the effectiveness of business and service continuity planning processes and implementation in a selection of local councils in preparing these organisations for recent emergency events.	In Progress	2020-21	<ul style="list-style-type: none"> Bega Valley Shire Council Snowy Valleys Council 	https://www.audit.nsw.gov.au/our-work/reports/business-and-service-continuity-planning-bega-valley-shire-council-and-snowy-valleys-council
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"> All NSW Government Departments and Public Service Agencies 	https://www.audit.nsw.gov.au/our-work/reports/compliance-review-cybersecurity
Development assessment processes in local councils: assessment stage	This audit could assess the extent to which the 'assessment' stage at selected local councils aligns with relevant legislation and relevant guidance from DPIE and the Independent Commission Against Corruption.	Planned	2021-22	<ul style="list-style-type: none"> Selected local councils 	https://www.audit.nsw.gov.au/our-work/reports/development-assessment-processes-in-local-councils-assessment-stage

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Effectiveness of financial management and governance in selected council(s)	This audit will consider one or more councils and examine how these principles are effectively applied in the councils' financial and asset management, funding decisions and risk management practices, and may examine how councils' expenditure and investment decisions have complied with the Act.	Planned	2021-22	<ul style="list-style-type: none"> Selected local councils 	https://www.audit.nsw.gov.au/our-work/reports/effectiveness-of-financial-management-and-governance-in-selected-councils
The effectiveness of local government regulation and support	This audit may consider whether the Department of Planning, Industry and Environment effectively regulates, monitors and supports the local government sector in New South Wales.	Planned	2021-22	<ul style="list-style-type: none"> Department of Planning, Industry and Environment Selected local councils 	https://www.audit.nsw.gov.au/our-work/reports/the-effectiveness-of-local-government-regulation-and-support
Local government 2021	This report will bring together findings and recommendations from our 2020–21 financial audits of local councils and will comment on financial reporting and performance, internal controls and governance, and areas of interest that are in focus during the conduct of our audits.	Planned	2021-22	<ul style="list-style-type: none"> All local councils 	https://www.audit.nsw.gov.au/our-work/reports/local-government-2021
Performance audit insights: Key findings from 2018–2021	This report will analyse the key findings and recommendations from performance audits tabled in the New South Wales Parliament between July 2018 and June 2021, spanning varied areas of government activity.	Planned	2021-22	<ul style="list-style-type: none"> All NSW Government Departments and Public Service Agencies audited between 2018 and 2021 	https://www.audit.nsw.gov.au/our-work/reports/performance-audit-insights-key-findings-from-2018%E2%80%932021 1

Topic	Objective(s)	Status	Proposed Tabling	Agency(ies)	Link
Queensland					
Local government 2021	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"> All Local councils 	https://www.gao.qld.gov.au/audit-program
Water 2021	This audit will summarise financial audit results of state and local government owned water entities, and two controlled entities for 2020–21.	Planned	2021-22	<ul style="list-style-type: none"> Seqwater SunWater Gladstone Area Water Board Mount Isa Water Board Queensland Urban Utilities Unitywater. Local Councils who own water entities 	https://www.gao.qld.gov.au/audit-program
Improving asset management in local government	This audit will examine whether councils are effectively managing their infrastructure assets to maximise service potential, while minimising the total cost of owning these assets.	Planned	2021-22	<ul style="list-style-type: none"> Department of State Development, Infrastructure, Local Government and Planning Local councils 	https://www.gao.qld.gov.au/audit-program
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"> Department of Local Government, Racing and Multicultural Affairs Selection of local councils 	https://www.gao.qld.gov.au/audit-program
Managing Queensland's world heritage sites	This audit will assess how effectively the state's tourism and environmental entities are managing Queensland's world heritage listed sites.	Planned	2022-23	<ul style="list-style-type: none"> Department of Environment and Science Department of Tourism, Innovation and Sport Tourism and Events Queensland Local councils. 	https://www.gao.qld.gov.au/audit-program

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Local government 2022	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"> All Local councils 	https://www.gao.qld.gov.au/audit-program
Water 2022	This audit will summarise financial audit results of state and local government owned water entities, and two controlled entities for 2020–21.	Planned	2022-23	<ul style="list-style-type: none"> Seqwater SunWater Gladstone Area Water Board Mount Isa Water Board Queensland Urban Utilities Unitywater. Local Councils who own water entities 	https://www.gao.qld.gov.au/audit-program
Managing Invasive species	This audit will assess how effectively the Department of Agriculture and Fisheries is managing invasive species.	Planned	2023-24	<ul style="list-style-type: none"> Department of Agriculture and Fisheries Department of Environment and Science Local councils 	https://www.gao.qld.gov.au/audit-program
Effectiveness of Local Government Audit committees	This audit will assess the effectiveness of audit committees in local governments.	Planned	2023-24	<ul style="list-style-type: none"> Local councils 	https://www.gao.qld.gov.au/audit-program
Implementing recommendations from 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	2023-24	<ul style="list-style-type: none"> Department of Regional Development, Manufacturing and Water Local councils Queensland Fire and Emergency Services. 	https://www.gao.qld.gov.au/audit-program

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Managing Queensland's Water Supply	This audit will examine how effectively, and efficiently state and local governments are ensuring communities have access to safe, secure and reliable water.	Planned	2023-24	<ul style="list-style-type: none"> Department of Regional Development, Manufacturing and Water Local councils selected water entities 	https://www.gao.qld.gov.au/audit-program
Local government 2023	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	2023-24	<ul style="list-style-type: none"> All Local councils 	https://www.gao.qld.gov.au/audit-program
Sustainability in local governments	This audit will examine the sector's progress in meeting its sustainability challenges.	Planned	2023-24	<ul style="list-style-type: none"> Department of State Development, Infrastructure, Local Government Local councils 	https://www.gao.qld.gov.au/audit-program
Water 2023	This audit will summarise financial audit results of state and local government owned water entities, and two controlled entities for 2020–21.	Planned	2023-24	<ul style="list-style-type: none"> Seqwater SunWater Gladstone Area Water Board Mount Isa Water Board Queensland Urban Utilities Unitywater. Local Councils who own water entities 	https://www.gao.qld.gov.au/audit-program
Managing Volunteer services	This audit will examine whether relevant public sector entities are effectively managing their volunteer workforce (the State Emergency Service, Rural Fire Service, and the Australian Volunteer Coastguard).	Planned	2023-24	<ul style="list-style-type: none"> Queensland Fire and Emergency Services Local councils selected public sector entities. 	https://www.gao.qld.gov.au/audit-program
Western Australia					

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Safe and Viable cycling in the Perth and Peel region	The objective of the audit is to assess the effectiveness of LG entities in improving the Perth and Peel cycling network and follow-up recommendations from our 2015 performance audit <i>Safe and Viable Cycling in the Perth Metropolitan Area</i> .	In Progress	2021-22	<ul style="list-style-type: none"> Local government entities for Perth and Peel regions Department of Transport (DoT) 	https://audit.wa.gov.au/auditing-in-wa/audit-program/
State of Cyber security in local government entities	The objective of this audit is to determine if local government entities are effectively managing cyber security.	In Progress	2021-22	<ul style="list-style-type: none"> Sample of Local government entities 	https://audit.wa.gov.au/auditing-in-wa/audit-program/
Local Government financial hardship support	The objective of this audit is to assess if LG entities provide effective financial hardship support to assist ratepayers impacted by COVID-19.	Planned	2021-22	<ul style="list-style-type: none"> Sample of Local government entities 	https://audit.wa.gov.au/auditing-in-wa/audit-program/
Tasmania					
Council general manager recruitment, appointment and performance assessment	This audit will assess recruitment processes, contractual and remuneration arrangements and performance assessment for council general managers.	Planned	2021-22	<ul style="list-style-type: none"> A selection of local councils 	https://www.audit.tas.gov.au/wp-content/uploads/Annual-Plan-of-Work-2020-21.pdf
Managing landfills	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.	Planned	2021-22	<ul style="list-style-type: none"> Environmental Protection Authority Department of Primary Industries, Parks, Water and Environment Selected Councils and Joint Authorities 	https://www.audit.tas.gov.au/wp-content/uploads/Annual-Plan-of-Work-2019-20.pdf
Council Procurement - Report 3	This audit will assess whether procurement of goods and services by councils is being undertaken in accordance with the: <ul style="list-style-type: none"> <i>Local Government Act 1993</i> <i>Local Government (General) Regulations 2015</i> 	Planned	2021-22	<ul style="list-style-type: none"> A selection of local councils 	https://www.audit.tas.gov.au/wp-content/uploads/Annual-Plan-of-Work-2020-21.pdf

Topic	Objective(s)	Status	Proposed Tabling	Agency(ies)	Link
	<ul style="list-style-type: none"> Council's Code for Tenders and Contracts Council's internal policies, procedures and manuals 				
Australian National Audit Office (ANAO)					
Operation of Grants Hubs	<p>The objective of this audit is to assess the design and implementation of the Streamlining Government Grants Administration (SGGA) Program in improving the effective and efficient delivery of grants administration.</p> <p><i>*This report will not include Local Councils, but its contents may directly apply to areas concerning Local Government operations.</i></p>	In Progress	August 2021	<ul style="list-style-type: none"> Department of Finance Department of Industry, Science, Energy and Resources Department of Social Services 	https://www.anao.gov.au/work/performance-audit/operation-grants-hubs