

VAGO Status Report – February 2022

This activity status report has several sections. Details as follows:

Section	Comment
VAGO news	Senior management appointments and recent publications
VAGO annual plan	Details regarding the 2021–22 annual plan
VAGO Financial Audit – update	Matters related to the 2021–22 financial audit
VAGO Performance Audit – proposed audits	A summary of proposed performance audits, proposed and those underway
VAGO Performance Audit – audits in progress	An update on performance audits underway
VAGO recently tables Parliamentary reports	A summary of audit reports recently tabled in Parliament of potential interest and relevance
Other Victorian Integrity and Local Government related bodies	Details of audits or investigations underway and recently published reports
Other Australian audit offices	A summary of audits planned or details of recently tabled / published reports
Acronyms	A list of acronyms that may be used throughout the status report

Contents

VAGO news.....3

VAGO annual plan4

VAGO Financial Audit – update.....5

VAGO Performance Audit – proposed audits6

VAGO Performance Audit – audits in progress7

VAGO recently tabled Parliamentary reports8

Other Victorian Integrity and Local Government related bodies ...12

Other Australian audit offices15

Acronyms and abbreviations23

VAGO news

Changes in key personnel

Financial Audit

Travis Derricott has assumed responsibility for the financial audit of agencies within the Local Government portfolio for 2021-22.

Dominika Ryan has assumed overall responsibility for the financial audit of agencies within the Health and Human Services portfolio for 2021-22. Dominika will be supported by Sanchu Chummar, a Director within the Financial Audit business unit.

Performance Audit

Sheraz Siddiqui is currently acting in the role of Assistant Auditor-General, Performance Audit following the resignation of Renee Cassidy, who has accepted a permanent role at the Department of Health.

Due to staff leave arrangements the following staff are currently acting as Sector Directors within performance audit:

- Kate Kuring ... Health and Human Services
- Vicky Delgos ... Justice and Community Safety
- Jenny Koong ... Local Government

VAGO annual plan

Annual plan 2021-22

VAGO's annual plan 2021-22 was tabled in Parliament on 10 June 2021.

The annual plan provides an overview of our annual financial audit work program and proposed performance audits for the next 3 years. Please refer to the VAGO Performance Audit sections of this status report for a summary of audits related to the Local Government sector and/or involving councils.

A link to the annual plan 2021-22 follows:

<https://www.audit.vic.gov.au/report/annual-plan-2021-22>

VAGO Financial Audit – update

Item	Status	Comment
2021-22 Financial Audit		
Annual audit of the financial report and performance statement	Planning	<p>Audit planning</p> <p>Audit planning activities have commenced or are about to commence at a number of councils. The insights gained will enable the preparation of an audit strategy memorandum for 2021-22.</p> <p>Audit engagement letters</p> <p>Where we have a change in key personnel (i.e. the appointment of a new Mayor and/or CEO) or a change in the audit service provider arrangement, audit engagement letters will be prepared and issued to the Mayor and CEO for signing.</p> <p>Audit fee letters</p> <p>The 2021-22 audit fee letters will be issued during February 2022.</p> <p>Model financial report 2021-22</p> <p>The working group met on 27 January 2022 to consider the latest version of the draft model financial report. VAGO is currently reviewing the latest version. It is our understanding the LG model financial report will be released towards the end of February 2022.</p>
2020-21 Financial Audit		
Results of 2020-21 Audits: Local Government	Finalised	The <i>Results of 2020-21 Audits: Local Government</i> report was tabled in Parliament on 2 December 2021. Please refer to the VAGO recently tabled Parliamentary reports section of this status report for further details.

VAGO Performance Audit – proposed audits

Overview of performance audit / limited assurance review	Proposed tabling	Proposed agencies in-scope
A summary of proposed performance audits or limited assurance reviews relating to the Local Government sector and/or involving councils.		
<p>Fraud and corruption risks in local government procurement</p> <p>To determine whether fraud and corruption controls over local government procurement are well-designed and operate as intended.</p>	2022-23	Banyule City Council, Hepburn Shire Council, MAV, Mitchell Shire Council, Nillumbik Shire Council and Wodonga Regional City Council
<p>Regulation of council building approvals in local government</p> <p>To determine whether council regulation of building activity ensures that safety and amenity requirements are met and council assets are protected.</p>	2022-23	Manningham City Council, Monash City Council, Surf Coast Shire Council, Wangaratta Rural City Council and Wyndham City Council
<p>Developing Fishermans Bend</p> <p>To determine whether planning and early development of Fishermans Bend supports the delivery of the development’s objectives.</p>	2022-23	City of Melbourne, DELWP, Development Victoria, DJPR and Port Phillip City Council
<p>Implementing Plan Melbourne 2017-2050</p> <p>To determine the extent to which implementation of Plan Melbourne 2017–2050 is supporting productivity, sustainability and liveability.</p>	2022-23	DELWP, DJPR, Maroondah City Council and Moonee Valley City Council
<p>Effectiveness of enhanced maternal and child health program</p> <p>To determine whether the Enhanced Maternal and Child Health program leads to improved access, participation and outcomes for vulnerable children and their families.</p>	2022-23	City of Casey, DH, Hobsons Bay City Council, Mildura Rural City Council, Municipal Association of Victoria, South Gippsland Shire Council and Yarra City Council
<p>Food safety regulation in local government</p> <p>To determine whether councils’ administration of food safety regulation ensures legislative compliance and supports public health.</p>	2023-24	DH and a selection of councils
<p>Hazardous waste management</p> <p>To determine whether responsible agencies’ control and regulation of hazardous waste has reduced inappropriate disposal.</p>	2023-24	City of Maribyrnong, Hume City Council, DELWP, EPA, Sustainability Victoria and Work Safe Victoria

VAGO Performance Audit – audits in progress

Overview of performance audit / limited assurance review	VAGO Director	Proposed tabling	Agencies in-scope
A summary of performance audits or limited assurance reviews underway relating to the Local Government sector and/or involving councils.			
Fraud control over local government grants To determine whether fraud and corruption controls over local government grants are well designed and operating as intended.	Sheraz Siddiqui	May 2022	Hume City Council, Loddon Shire Council, Southern Grampians Shire Council, Warrnambool City Council and West Wimmera Shire Council.
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.	Dallas Mischkulnig	May 2022	Baw Baw Shire Council, Campaspe Shire Council, DELWP, Nillumbik Shire Council, Trust for Nature and Yarra Ranges Council.
A summary of performance audits or limited assurance reviews underway of potential interest.			
Business continuity during COVID-19 To determine whether agencies' business continuity arrangements enabled the continuation of essential public services during COVID-19 pandemic state of emergency.	Trang Ho	February 2022	All Government departments

VAGO recently tabled Parliamentary reports

Title	Comment	Tabling date	VAGO Director
Results of 2020-21 Audits: Local Government	<p>This report provides Parliament and the community with information about matters arising from our 2020–21 financial audit of the 79 councils, 10 associated entities and 9 regional libraries. For example:</p> <ul style="list-style-type: none"> → Audit outcomes → Financial analysis → Internal controls <p>We provided clear audit opinions for financial and performance reports across the local government sector. All councils certified their reports by the Acting Minister for Local Government extended statutory deadline. We noted a reduction in errors relating to the application of AASB 15, 16 and 1058 relative to the prior year.</p> <p>Our website also contains an interactive Local Government data dashboard with financial information covering the 6 financial years (i.e. 2015-16 to 2020-21).</p> <p>https://www.audit.vic.gov.au/report/results-2020-21-audits-local-government</p>	2 December 2021	Sanchu Chummar
Council waste management services	<p>This audit examined whether local councils' waste management services provide value for money.</p> <p>The audit included Bayside City Council, City of Ballarat, City of Melbourne, Greater Dandenong City Council, Department of Environment, Land, Water and Planning, Grampians Central West Waste and Resource Recovery Group, Metropolitan Waste and Resource Recovery Group and Sustainability Victoria.</p> <p>We concluded that nothing has come to our attention to indicate that councils' waste management services are not providing value for money. This is due to current policy settings as well as market and capacity constraints around kerbside waste collection, which makes up almost 80 per cent of council waste spending.</p> <p>The wide use of competitive procurement through tendering and the small number of potential suppliers means most councils have limited options to make substantial savings.</p>	2 December 2021	Kelly Butler

Title	Comment	Tabling date	VAGO Director
	<p>We did not make any recommendations in this review, as nothing came to our attention to indicate that councils' major waste management services are not providing value for money given market and capacity constraints, and policy setting.</p> <p>We also provided all 79 councils with an individual report of key statistics from Sustainability Victoria data to allow councils to benchmark their waste service against other councils where possible.</p> <p>https://www.audit.vic.gov.au/report/council-waste-management-services</p>		
<p>Auditor-General's Report on the Annual Financial Report of the State of Victoria: 2020–21</p>	<p>The 2020–21 Annual Financial Report of the State of Victoria is free from material error, and we issued an unmodified audit opinion on it.</p> <p>This report provides Parliament with information about matters arising from our 2020–21 financial audit of the AFR. For example:</p> <ul style="list-style-type: none"> → results of audits <ul style="list-style-type: none"> ○ audit opinion outcomes <ul style="list-style-type: none"> ▪ key audit matters ○ quality of financial reports ○ timeliness of financial reports → financial performance and position → proper records and accounts (includes commentary of agency internal control deficiencies). <p>We noted that the COVID-19 pandemic continues to affect the financial performance and position of the state, with longer term consequences for its financial sustainability.</p> <p>The underlying issues with the growth in employee and other costs that existed before the pandemic, remain.</p> <p>The full impact the COVID-19 pandemic has had on revenue and expenditure is not clear. Achieving previously announced savings measures and understanding the full cost of the pandemic under COVID normal conditions is critical to future performance.</p> <p>https://www.audit.vic.gov.au/report/auditor-generals-report-annual-financial-report-state-victoria-2020-21</p>	<p>17 November 2021</p>	<p>Tim Maxfield</p>

OFFICIAL

Title	Comment	Tabling date	VAGO Director
<p>Suppling and using recycled water</p>	<p>This audit assessed whether responsible agencies are increasing the use of recycled water to meet future demand. The agencies in-scope were Barwon Water, DELWP, EPA and the City of Greater Geelong.</p> <p>We concluded recycled water use has not increased over the last decade. Many Victorians have a limited understanding of water security and the risks and benefits of using recycled water. Responsible agencies can help to overcome this by directing more of their effort to community education.</p> <p>But there are also some known and potential regulatory, economic and physical barriers to recycled water uptake that can be addressed.</p> <p>Responsible agencies are actively engaging with the community to understand risks and opportunities for recycled water. They are also working together to identify and deliver water recycling projects.</p> <p>https://www.audit.vic.gov.au/report/supplying-and-using-recycled-water</p>	<p>17 November 2021</p>	<p>Dallas Mischkulnig</p>
<p>Management of spending in response to COVID-19</p>	<p>This audit examines how departments managed their spending in response to COVID-19. It is a chance to reflect on how they can improve their preparedness for future crises. We examined all eight departments and HealthShare Victoria, including the former Department of Health and Human Services (DHHS).</p> <p>We concluded that Departments made extraordinary efforts to respond to COVID-19. However, not all departments effectively managed their spending leading to waste in some instances. Most departments had gaps in how they used their critical incident process for COVID-19 procurement, such as poor documentation and inadequate consideration of conflicts of interest. Without strong processes, departments cannot be certain that material fraud or corruption did not occur.</p> <p>Four audited departments managed their COVID-19 grants programs effectively. However, DHHS and the Department of Jobs, Precincts and Regions (DJPR) did not put in place effective fraud controls at inception because they needed to set their programs up quickly. Although they later tried to improve controls, an internal review found DJPR still had gaps that risked fraud and waste.</p> <p>The central finance system that government agencies use is not designed to track specific funding initiatives, including those announced in response to the pandemic. This made it difficult for the Department of Treasury and Finance (DTF) to gain an accurate picture of whole-of-government COVID-19 spending. DTF has since developed a new manual reporting approach, which aims to publicly report on total spend in response to COVID-19.</p>	<p>27 October 2021</p>	<p>Sheraz Siddiqui</p>

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Title	Comment	Tabling date	VAGO Director
	<p>We made a total of 16 recommendations to all departments, the Victorian Government Purchasing Board and the Victorian Public Sector Commission. These focused on improving critical incident procurement processes, reviewing risks in grant programs and financial reporting. Six of nine departments accepted all recommendations we made to them.</p> <p>https://www.audit.vic.gov.au/report/management-spending-response-covid-19</p>		
<p>Managing Conflicts of Interest in Procurement</p>	<p>Nothing came to our attention to indicate self-interest unduly influenced the procurements we reviewed.</p> <p>However, none of the agencies fully followed their policies and procedures (including critical incident policies) in procuring those services. This made it difficult for them to demonstrate that their procurement decisions:</p> <ul style="list-style-type: none"> → were fair and impartial → obtained value for money → were transparent <p>Our review highlighted there is a need for improved staff awareness, training and compliance with procurement policies and procedures. Staff need to consistently declare and manage any actual, potential or perceived conflicts of interest that could arise from personal or professional relationships with a supplier.</p> <p>https://www.audit.vic.gov.au/report/managing-conflicts-interest-procurement</p>	<p>8 September 2021</p>	<p>Ryan Green</p>

Other Victorian Integrity and Local Government related bodies

Local Government reports *(Reports finalised within the previous 6 months)*

Topic	Overview	Status	Completion Date
Local Government Inspectorate			
Personal interests returns: encouraging disclosure and increasing transparency Link	<p>The Local Government Inspectorate's comprehensive review into personal interest returns of 650 councillors found 332 did not complete their returns in compliance with the Local Government Act.</p> <p>The project looked at 4,600 councillor returns between October 2016 and February 2020. It included a high-level review of councillor personal interest returns from 61 councils and a detailed review of councillors from 17 councils.</p>	Completed	October 2021
Social media fuels rise in complaints during 2020 council elections Link	<p>The Local Government Inspectorate's comprehensive report into the 2020 council elections details the numbers and trends of complaints we received before, during and after the election period.</p> <p>Complaints to the Local Government Inspectorate about council elections in 2020 more than doubled compared to the previous general elections, with 848 formal complaints in 2020 compared to 409 in 2016.</p>	Completed	June 2021

Topic	Overview	Status	Completion Date
Victorian Ombudsman			
Investigation into decision-making under the Victorian Border Crossing Permit Directions Link	The report investigated the Department of Health's exercise of discretion involving decisions on interstate travel permits, exceptions and exemptions and relevant human rights considerations.	Completed	7 December 2021
Investigation into allegations of collusion with property developers at Kingston City Council Link	The report details the Victorian Ombudsman's investigations into Kingston City Council's planning approval processes for the Patterson Lakes marina area following concerns from residents and allegations a senior planning officer and two former councillors had corrupt and improper dealings with property developers.	Completed	12 October 2021
The Ombudsman for Human Rights: A Casebook Link	The report details how the Victorian Ombudsman dealt with more than 3 000 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
Councils and complaints - a good practice guide 2nd edition Link	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
Investigation into Melton City Council's engagement of IT company, MK Datanet Pty Ltd Link	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

Reports currently in progress

Topic	Overview	Status	Proposed Completion Date
Independent Broad-based Anti-Corruption Commission			
Operation Sandon Link	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

Active governance matters

Topic	Councils and timeline	Relevant Dates
Municipal Monitors Link	<ul style="list-style-type: none"> Strathbogie Shire Council (Link) South Gippsland Shire Council (Link) 	Period of six months, commencing 14 September 2021. A municipal monitor appointed following the October 2021 elections.
Long-term Government appointed administrators Link	<ul style="list-style-type: none"> Casey City Council (Link) Whittlesea City Council (Link) 	14 May 2020 to October 2024 19 June 2020 to October 2024

Other Australian audit offices

Planned performance audits or results of audit reports relating to the local government sector

Overview	Proposed tabling	Agencies
Australian National Audit Office		
<p>Audit: Operation of Grants Hubs</p> <p>Objective: This audit will 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> <p>Link</p>	March 2022	<p>Department of Finance</p> <p>Department of Industry, Science, Energy and Resources</p> <p>Department of Social Services</p>
New South Wales		
<p>Audit: Local government 2021</p> <p>Objective: This report will bring together findings and recommendations from NSWAO 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.</p> <p>Link</p>	2021-22	All local councils
<p>Audit: Effectiveness of financial management and governance in selected council(s)</p> <p>Objective: 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.</p> <p>Link</p>	2021-22	Selected local councils

Overview	Proposed tabling	Agencies
<p>Audit: Development assessment processes in local councils: assessment stage</p> <p>Objective: This audit could assess the extent to which the 'assessment' stage at selected local councils aligns with relevant legislation and relevant guidance from Department of Planning, Industry and Environment and the Independent Commission Against Corruption.</p> <p>Link</p>	2021-22	Selected local councils
<p>Audit: The effectiveness of local government regulation and support</p> <p>Objective: 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.</p> <p>Link</p>	2021-22	Selected local councils
<p>Audit: Business and service continuity planning: Bega Valley Shire Council and Snowy Valleys Council</p> <p>Objective: 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.</p> <p>Link</p>	2021-22	Bega Valley Shire Council Snowy Valleys Council
<p>Audit: Coastal management reforms</p> <p>Objective: This audit could assess how effectively DPIE has overseen and implemented key elements of this reform package, and how effectively coastal councils have delivered coastal management programs.</p> <p>Link</p>	2021-22	Department of Planning, Industry and Environment Selection of councils

Overview	Proposed tabling	Agencies
<p>Audit: Performance audit insights: Key findings from 2018–2021</p> <p>Objective: This report will analyse the key findings and recommendations from performance audits tabled in the NSW Parliament between July 2018 and June 2021, spanning varied areas of government activity. The report will present common findings and lessons from the past three years of performance audits with particular focus on issues relating to the integrity and transparency of decision making and processes, as well as the fundamentals of good governance such as probity controls and record keeping.</p> <p>Link</p>	2021-22	All NSW Government Departments and Public Service Agencies audited between 2018 and 2021.
Queensland		
<p>Audit: Local government 2021</p> <p>Objective: This audit will summarise the results of QAO’s financial audits of the Queensland councils and the related entities they control that produced financial statements as at 30 June.</p> <p>Link</p>	2021-22	All local councils
<p>Major projects 2021</p> <p>Objective: This audit will summarise the QAO’s financial and performance insights on major projects 2021 and provide the status of major infrastructure projects of the state and local governments.</p> <p>Link</p>	2021-22	State and local governments entities
<p>Audit: Improving asset management in local government</p> <p>Objective: 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.</p> <p>Link</p>	2021-22	Department of State Development, Infrastructure, Local Government and Planning Local councils

Overview	Proposed tabling	Agencies
<p>Audit: Maintaining strong and prosperous regions</p> <p>Objective: This audit will assess the Queensland Government’s effectiveness in progressing the goals for strong and prosperous regions in its Queensland Plan.</p> <p>Link</p>	2022-23	<p>Department of Local Government, Racing and Multicultural Affairs</p> <p>Selection of local councils</p>
<p>Audit: Planning and delivering higher levels of state infrastructure</p> <p>Objective: This audit will examine how effectively, and efficiently public sector entities plan and deliver key infrastructure projects.</p> <p>Link</p>	2022-23	<p>Department of State Development, Infrastructure, Local Government and Planning</p> <p>Selected public sector entities</p>
<p>Audit: Managing Queensland’s world heritage sites</p> <p>Objective: This audit will assess how effectively the state’s tourism and environmental entities are managing Queensland’s world heritage listed sites</p> <p>Link</p>	2022-23	<p>Department of Environment and Science</p> <p>Department of Tourism, Innovation and Sport</p> <p>Tourism and Events Queensland</p> <p>Local councils.</p>
<p>Audit: Effectiveness of Queensland’s long-term planning processes</p> <p>Objective: This audit will examine how effectively the Queensland Government takes long-term perspectives into its planning processes. It may examine the state’s strategic prioritisation process, as well as budget and funding processes. It may also consider how government departments coordinate their plans and activities to achieve outcomes over 10 years or longer.</p> <p>Link</p>	2022-23	<p>Department of State Development, Infrastructure, Local Government and Planning</p> <p>Selected public sector entities</p>
Tasmania		

Overview	Proposed tabling	Agencies
<p>Audit: Procurement in Local Government - Report 3</p> <p>Objective: 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"> → Local Government Act 1993 → Local Government (General) Regulations 2015 → Council's Code for Tenders and Contracts → Council's internal policies, procedures and manuals <p>Link</p>	2021-22	A selection of local councils
Western Australia		
<p>Audit: Information systems audit – General computer controls (Local)</p> <p>Objective: The objective of our general computer controls (GCCs) audits is to determine whether computer controls effectively support the confidentiality, integrity and availability of information systems across a sample of WA local government entities.</p> <p>Link</p>	Second quarter 2022	Sample of WA local government entities
<p>Audit: 2020-21 financial audits of local government entities</p> <p>Objective: The 2020-21 financial year marked the final year of our 4-year transition to assuming responsibility for the annual financial audit of all 148 WA local government entities. This report will summarise the results of our 2020-21 financial audit cycle.</p> <p>Link</p>	Second quarter 2022	148 WA local government entities.

Reports tabled in the last six months of potential interest

Overview	Tabling date	Agencies
New South Wales		
<p>Audit: Compliance with the NSW Cyber Security Policy</p> <p>This audit assessed nine agencies' compliance with the NSW Cyber Security Policy (CSP) including whether, during the year to 30 June 2020, the participating agencies:</p> <ul style="list-style-type: none"> - met their reporting obligations under the CSP - reported accurate self-assessments of their level of maturity implementing the CSP's requirements including the Australian Cyber Security Centre's (ACSC) Essential 8. <p><i>*This report concerns compliance with NSW Cyber Security Policy (CSP), which is not mandated but is recommended to be followed by Local Councils thus the report's contents may directly apply to areas concerning Local Government operations.</i></p> <p>Link</p>	28 October 2021	All NSW Government Departments and Public Service Agencies
Queensland		
<p>Audit: Water 2021</p> <p>Objective: This audit summarised the financial audit results of six entities in Queensland's water sector: Seqwater, SunWater, Queensland Urban Utilities, Unitywater, Gladstone Area Water Board and Mount Isa Water Board. The audit will focus on control testing on governance, monitoring and culture in the 2021 report.</p> <p>Link</p>	10 November 2021	Seqwater, SunWater, Gladstone Area Water Board, Mount Isa Water Board, Queensland Urban Utilities, Unitywater Local Councils who own water entities

Overview	Tabling date	Agencies
South Australia		
<p>Audit: Cloud computing in SA Government</p> <p>This report is not based on the results of an audit, as no testing was performed. We performed a high-level review of cloud computing at seven agencies to understand the level and maturity of their cloud computing governance processes. We also looked at the extent of services and data that these agencies have moved to a cloud computing environment, the type of cloud service models used and the associated costs.</p> <p>Link</p>	25 October 2021	Seven agencies were in-scope
<p>Audit: Examination of the Community Wastewater Management Systems Program</p> <p>This audit assessed the arrangements established by the Local Government Association of South Australia to manage the Community Wastewater Management Systems Program.</p> <p>Link</p>	24 August 2021	Local Government Association of South Australia
Tasmania		
<p>Audit: Council general manager recruitment, appointment and performance assessment</p> <p>Objective: This audit examined and analysed the recruitment processes, contractual and remuneration arrangements and performance assessment for council general managers.</p> <p>Link</p>	12 October 2021	A selection of local councils

Overview	Tabling date	Agencies
Western Australia		
<p>Audit: Viable Cycling in the Perth Area</p> <p>Objective: This audit looked at what State entities had done in response to recommendations from a 2015 audit on the viability of cycling, and if State and LG entities were effectively working to facilitate cycling in the community.</p> <p>Link</p>	9 December 2021	<p>Department of Transport, Main Roads Western Australia, Road Safety Commission</p> <p>Cities of Bayswater, Cockburn, Kalamunda and Perth.</p>
<p>Audit: Cyber Security in Local Government</p> <p>Objective: This audit assessed if a sample of 15 local government entities manage cyber security risks and respond to cyber threats effectively.</p> <p>Link</p>	24 November 2021	15 local government entities.
<p>Audit: Local Government COVID-19 Financial Hardship Support</p> <p>This audit assessed if local government entities provided effective financial hardship support to assist ratepayers impacted by COVID-19 response measures.</p> <p>Link</p>	15 October 2021	City of Belmont, Shire of Northampton, City of Rockingham.
<p>Audit: Staff Exit Controls</p> <p>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.</p> <p>Link</p>	5 August 2021	<p>Department of Planning, Lands and Heritage,</p> <p>Department of Finance</p> <p>Department of Local Government, Sport and Cultural Industries</p>

Acronyms and abbreviations

Acronym	Term
DTF	Department of Treasury and Finance
DELWP	Department of Environment, Land, Water and Planning
DET	Department of Education and Training
DFFH	Department of Families, Fairness and Housing
DH	Department of Health
DJCS	Department of Justice and Community Safety
DJPR	Department of Jobs, Precincts and Regions
DoT	Department of Transport
DPC	Department of Premier and Cabinet
ANAO	Australian National Audit Office
NSWAO	New South Wales Audit Office
QAO	Queensland Audit Office
OAG	Office of Auditor General (WA)