

VAGO Status Report – March 2022

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

Section	Comment
VAGO news	VAGO news including 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
VAGO Performance Audit – audits in progress	An update on performance audits underway
VAGO recently tabled 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 and details of recently tabled / published reports
Acronyms	A list of acronyms that may be used throughout the status report

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VAGO news

Chesleigh (Ches) Baragwanath inducted into the Australian Accounting Hall of Fame

Ches Baragwanath, the Victorian Auditor-General from 1988 to 1999, was recently inducted into the Australian Accounting Hall of Fame for his significant contribution to the accounting profession. For further information, please refer to the link below.

<https://youtu.be/RKogkNcHk1w>

Publications

Please refer to the Financial Audit section of this status report for details of a technical alert issued by our Financial Reporting Advisory team with respect to Income for Not-for-profit entities.

VAGO Annual Plan

Annual Plan 2022-23

VAGO is currently consulting with various stakeholders on proposed performance audit topics for 2022-23 and 2023-24.

Agencies identified as being 'in-scope' were provided with a topic summary during February 2022 with details of the topic, key issues, focus of the audit and the name of agencies in scope.

VAGO expects to table the Annual Plan 2022-23 in Parliament during June 2022.

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 is as follows:

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

Note:

As all performance audits for the forward period are currently under review as part of our 2022-23 annual planning process, those audits previously proposed to be tabling during 2022-23 and 2023-24 now have TBC listed on page 6 of this status report.

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 for 2021-22 are well underway at many Councils across the state.</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 March 2022.</p> <p>Income of not-for-profit entities: latest developments</p> <p>Our Financial Reporting Advisory team has issued a technical alert on Income of Not-for Profit Entities. It can be accessed at the following link:</p> <p>https://www.audit.vic.gov.au/news/income-not-profit-entities-latest-developments-20220311</p> <p>It summarises the recent educational webinar hosted by Australian Accounting Standards Board on 2 March 2022. Please refer to the following link for the recorded session as well as registration details for an upcoming repeat-webinar on 23 March 2022.</p> <p>https://aasb.gov.au/news/aasb-webinar-income-of-not-for-profit-entities-aasb-15-and-aasb-1058-aasb-staff-education-session/</p> <p>Model financial report 2021-22</p> <p>The Local Government model report for 2021-22 was released by Local Government Victoria (LGV) on 25 February 2022.</p> <p>https://www.localgovernment.vic.gov.au/strengthening-councils/sector-guidance-planning-and-reporting</p>

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>	TBC	Banyule City Council, Hepburn Shire Council, MAV, Mitchell Shire Council, Nillumbik Shire Council and Wodonga Regional City Council
<p>Regulating private pool and spa safety</p> <p>This audit was previously titled ‘Regulation of council building approvals in local government’</p> <p>The objective of the revised audit is:</p> <p>‘To determine whether councils are effectively implementing private pool and spa safety barrier regulations’.</p>	TBC	Frankston City Council, Greater Bendigo City Council, Melton City Council, Mornington Peninsula Shire Council and Surf Coast Shire 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>	TBC	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>	TBC	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>	TBC	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>	TBC	DH and a selection of councils

Overview of performance audit / limited assurance review	Proposed tabling	Proposed agencies in-scope
<p>Illegally disposed asbestos-contaminated (hazardous) waste</p> <p>This audit was previously titled 'Hazardous waste management'.</p> <p>The objective of the revised audit is:</p> <p style="padding-left: 40px;">'To determine whether responsible agencies have controls in place to address illegal dumping of asbestos-contaminated (hazardous) waste'.</p>	<p>TBC</p>	<p>Hume City Council, Moreland City Council, DELWP, EPA, Sustainability Victoria and Work Safe Victoria</p>

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.			
<p>Fraud control over local government grants</p> <p>To determine whether fraud and corruption controls over local government grants are well designed and operating as intended.</p>	Sheraz Siddiqui	May 2022	Hume City Council, Knox City Council, Loddon Shire Council, Southern Grampians Shire Council, Warrnambool City Council and West Wimmera Shire Council.
<p>Offsetting native vegetation loss on private land</p> <p>To determine whether government is achieving its policy objective of zero net loss to biodiversity as a result of permitted clearing on private land.</p>	Dallas Mischkulnig	May 2022	Baw Baw Shire Council, Campaspe Shire Council, DELWP, Nillumbik Shire Council, Trust for Nature and Yarra Ranges Council.

VAGO recently tabled Parliamentary reports

Title	Comment	Tabling date	VAGO Director
<p>Business Continuity During Covid 19</p>	<p>This audit examined whether agencies' business continuity arrangements enabled the continuation of essential public services during the coronavirus (Covid-19) pandemic.</p> <p>The audit included all eight Victorian Government departments, including the former Department of Health and Human Services. The audit also included Cenitex, which provides ICT services to most departments.</p> <p>We concluded most departments' business continuity arrangements were inadequate before the pandemic. This meant that their response to restoring and maintaining their prioritised services was reactive and less efficient and effective than it could have been.</p> <p>Nonetheless, departments' incident management structures allowed them to quickly set up teams, provide clear communication and make decisions. This helped them make changes and prioritise services.</p> <p>The failure to adequately plan and prepare for a long-term disruption to services from a major event—and specifically, a pandemic—is compounded because for many years, a pandemic has been recorded as a state-significant risk.</p> <p>Further, tests of business continuity planning arrangements in 2018 and 2019 found significant weaknesses in them, but many of these were not addressed.</p> <p>Departments can be better prepared for foreseeable major disruptions by regularly testing their business continuity plans and treating them as living documents.</p> <p>We made two recommendations to the Department of Premier and Cabinet and the Department of Treasury and Finance about whole-of-government business continuity arrangements.</p> <p>We made one recommendation to the Department of Justice and Community Safety, the Department of Health and the Department of Families Fairness and Housing about developing standalone pandemic plans.</p> <p>We also made six recommendations to all departments, including four about improving business continuity preparation and two about reporting following a disruption.</p> <p>https://www.audit.vic.gov.au/report/business-continuity-during-covid-19</p>	<p>23 February 2022</p>	<p>Trang Ho</p>

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Title	Comment	Tabling date	VAGO Director
<p>Results of 2020-21 Audits: Local Government</p>	<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 past 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>	<p>2 December 2021</p>	<p>Sanchu Chummar</p>
<p>Council waste management services</p>	<p>This limited assurance review examined whether local councils’ waste management services provide value for money.</p> <p>The review 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 meant most councils have limited options to make substantial savings.</p> <p>We did not make any recommendations in this review, as nothing has come 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>2 December 2021</p>	<p>Kelly Butler</p>

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Title	Comment	Tabling date	VAGO Director
	<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>		
Auditor-General's Report on the Annual Financial Report of the State of Victoria: 2020–21	<p>Refer to the following link:</p> <p>https://www.audit.vic.gov.au/report/auditor-generals-report-annual-financial-report-state-victoria-2020-21</p>	17 November 2021	Tim Maxfield
Suppling and using recycled water	<p>Refer to the following link:</p> <p>https://www.audit.vic.gov.au/report/supplying-and-using-recycled-water</p>	17 November 2021	Dallas Mischkulnig
Management of spending in response to COVID-19	<p>Refer to the following link:</p> <p>https://www.audit.vic.gov.au/report/management-spending-response-covid-19</p>	27 October 2021	Sheraz Siddiqui
Managing Conflicts of Interest in Procurement	<p>Refer to the following link:</p> <p>https://www.audit.vic.gov.au/report/managing-conflicts-interest-procurement</p>	8 September 2021	Ryan Green

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 that 332 did not complete their returns in compliance with the Local Government Act.</p> <p>The project examined 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
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

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) Yarra City Council (Link) 	Period of six months, commenced on 14 September 2021. Period of 12 months, commenced on 11 November 2021. Period of six months, commenced on 20 December 2021.
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	Department of Finance Department of Industry, Science, Energy and Resources Department of Social Services
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: 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
<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.

Overview	Proposed tabling	Agencies
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>Audit: 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
<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	Department of Local Government, Racing and Multicultural Affairs Selection of local councils

Overview	Proposed tabling	Agencies
<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 ecotourism in Queensland</p> <p>Objective: This audit will assess whether the state’s tourism and environmental entities are effectively developing sustainable ecotourism in Queensland. This will include examining ecotourism in one or more of the World Heritage Sites as case studies.</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>
<p>Audit: Local government 2022</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>	2022-23	All Local councils.

Overview	Proposed tabling	Agencies
<p>Audit: Major projects 2022</p> <p>Objective: This audit will summarise the QAO's financial and performance insights on major projects 2022 and provide the status of major infrastructure projects of the state and local governments.</p> <p>Link</p>	2022-23	State and local governments entities
<p>Audit: Water 2022</p> <p>Objective: This audit will summarise financial audit results of state and local government owned water entities, and two controlled entities for 2020–21.</p> <p>Link</p>	2022-23	Seqwater SunWater Gladstone Area Water Board Mount Isa Water Board Queensland Urban Utilities Unitywater. Local Councils who own water entities
<p>Audit: Effectiveness of local government audit committees</p> <p>Objective: This audit will examine the effectiveness of local government (council) audit committees.</p> <p>Link</p>	2023-24	Selection of local councils
<p>Audit: Managing volunteer services</p> <p>Objective: 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).</p> <p>Link</p>	2023-24	Queensland Fire and Emergency Services Selection of local councils Selected public entities
<p>Audit: Implementing recommendations from the Queensland Floods Commission of Inquiry</p> <p>Objective: This audit will examine whether Queensland is better able to prevent and prepare for floods following the 2012 inquiry.</p> <p>Link</p>	2023-24	Department of Regional Development, Manufacturing and Water Selection of local councils Queensland Fire and Emergency Services

Overview	Proposed tabling	Agencies
<p>Audit: Managing risk transfer in infrastructure</p> <p>Objective: This audit will examine how effectively public sector entities are transferring risk in new infrastructure projects.</p> <p>Link</p>	2023-24	Selected public sector entities Local councils
<p>Audit: Managing Queensland's regional water supply</p> <p>Objective: This audit will examine how effectively and efficiently state and local governments are ensuring communities have access to safe, secure and reliable water.</p> <p>Link</p>	2023-24	Department of Regional Development, Manufacturing and Water Selection of local councils Selected water entities
<p>Audit: Managing invasive species</p> <p>Objective: This audit will examine how effectively state government entities are managing invasive species.</p> <p>Link</p>	2023-24	Department of Agriculture and Fisheries Department of Environment and Science Selection of local councils
<p>Audit: Sustainability of local governments</p> <p>Objective: This audit will examine the sector's progress in meeting its sustainability challenges and may consider how effectively the sector has acted to address previous Queensland Audit Office findings and recommendations on sustainability.</p> <p>Link</p>	2023-24	Department of State Development, Infrastructure, Local Government and Planning Local councils
<p>Audit: Local government 2023</p> <p>Objective: This audit will summarise the audit results of Queensland's 77 local government entities (councils) and the entities they control.</p> <p>Link</p>	2023-24	All local councils

Overview	Proposed tabling	Agencies
<p>Audit: Water 2023</p> <p>Objective: This audit will summarise financial audit results of state and local government owned water entities, and two controlled entities for 2021–22.</p> <p>Link</p>	2023-24	Seqwater SunWater Gladstone Area Water Board Mount Isa Water Board Queensland Urban Utilities Unitywater. Local Councils who own water entities
<p>Audit: Major projects 2023</p> <p>Objective: This audit will summarise the QAO’s financial and performance insights on major projects 2023 and provide the status of major infrastructure projects of the state and local governments.</p> <p>Link</p>	2023-24	State and local governments entities
Tasmania		
<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

Overview	Proposed tabling	Agencies
<p>Audit: Private works undertaken by councils</p> <p>Audit: 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.</p> <p>Link</p>	2023-24	A selection of local councils
Western Australia		
<p>Audit: Funding for volunteer emergency and fire services (Joint)</p> <p>Objective: This audit is to assess if DFES and local government entities effectively administer funding for their volunteer emergency and fire services.</p> <p>Link</p>	Second quarter 2022	Department of Fire and Emergency Services (DFES) Local government entities.
<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	All 148 WA local government entities.

Reports tabled in the last six months of potential interest

Overview	Tabling date	Agencies
New South Wales		
<p>Audit: Local government business and service continuity arrangements for natural disasters</p> <p>Objective: This audit examined the effectiveness of Bega Valley Shire Council and Snowy Valleys Council's approaches to business and service continuity arrangements for natural disasters.</p> <p>Link</p>	17 February 2022	Bega Valley Shire Council Snowy Valleys Council
<p>Audit: Integrity of grant program administration</p> <p>Objective: This audit assessed the integrity of the assessment and approval processes for two NSW Government grant programs:</p> <ul style="list-style-type: none"> • Stronger Communities Fund Round 2 (tied grants round), which was administered by the former Office of Local Government (OLG) and provided \$252 million to newly amalgamated councils and other councils that had been subject to a merger proposal during 2017–18 and 2018–19. • Regional Cultural Fund, which was administered by Create NSW (now within the Department of Premier and Cabinet) and awarded \$100 million for cultural projects in regional NSW. <p>Link</p>	8 February 2022	Selected NSW Government Departments: <ul style="list-style-type: none"> • Department of Planning and Environment Department of Premier and Cabinet
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: Update to the annual report for the year ended 30 June 2021</p> <p>Objective: This report summarises the audit outcomes for the 104 agencies audited for 2020-21 that were not included in the annual report to Parliament in September 2021. The report gives particular focus on agencies with:</p> <ul style="list-style-type: none"> • a modified Independent Auditor’s Report • significant matters raised through the audit • other matters that need to be brought to the attention of the Parliament and the SA Government <p>Link</p>	27 January 2022	104 agencies were in-scope
<p>Audit: Cloud computing in SA Government</p> <p>Objective: This report is not based on the results of an audit, as no testing was performed. The auditor performed a high-level review of cloud computing at seven agencies to understand the level and maturity of their cloud computing governance processes. The auditor 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	7 agencies were in-scope
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	A selection of 15 local government entities
<p>Audit: Local Government COVID-19 Financial Hardship Support</p> <p>Objective: 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

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)