

VAGO Status Report – July 2022

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

Section	Comment
Fraud alert	Details of a fraudulent activity targeting Councils
VAGO news	Details of forums, senior management appointments and recent publications
VAGO annual plan	Details regarding the 2022–23 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 or details of recently tabled / published reports
Acronyms	A list of acronyms that may be used throughout the status report

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Fraud alert

Accounts payable – change in supplier bank account details

A couple of councils have recently been targeted by scammers whereby they receive correspondence, that appears to be from a supplier that they do business with, notifying them of a change to the supplier's bank account details.

Unfortunately, in one instance the Council amended the supplier's bank account details based on the correspondence received prior to a payment run to only find out that the correspondence was fraudulent and actual supplier never received the intended payment.

VAGO encourages finance teams to be alert to the scam, to advise their accounts payable team and check their internal controls over bank account changes.

VAGO has a fraud alert publication that outlines actions an agency can take to strengthen their internal controls over Masterfile changes to reduce the risk of fraudulent payments occurring. The VAGO publication has been included as a separate attachment.

VAGO news

Audit Committee Chairs forum

VAGO hosted an Audit Committee Chairs forum on 8 July 2022. The forum was recorded for those unable to join the virtual event. Please refer to the links below for access to the recording and the presentation slides.

Full recording of forum	Link
<i>VAGO's Annual Plan and Strategy</i> , presented by Andrew Greaves, Auditor-General	Presentation slide deck
<i>Security and Innovation in the Cloud</i> , presented by Dave Barry, Deputy Auditor-General	Presentation slide deck
<i>Better Normal: A new way of working together</i> , presented by Roberta Skliros, Assistant Auditor-General, Financial Audit	Presentation slide deck

VAGO annual plan

Annual plan 2022-23

VAGO's annual plan 2022-23 was tabled in Parliament on 9 June 2022. The Annual Plan 2022-23 covers our two-year forward work program.

A link to the Annual plan 2022-23 is as follows:

<https://www.audit.vic.gov.au/report/annual-plan-2022-23>

VAGO Financial Audit – update

Item	Status	Comment
2021-22 Financial Audit		
Annual audit of the financial report and performance statement	In progress	<p>Valuation of property, infrastructure, plant and equipment</p> <p>The valuation of property (land and buildings), infrastructure, plant and equipment is a key area of focus for 2021-22. Valuers and management will need to consider the impact of rising costs of construction, when assessing movements in fair value and current replacement cost. Reference points for infrastructure assets include:</p> <ul style="list-style-type: none"> - Rawlinson Construction Cost Guide - Australian Bureau of Statistics Producer Price Index - Council in-house engineer department insights given recent tender submissions and costs of completed projects <p>Software as a Service (SaaS)</p> <p>SaaS arrangements are service contracts, not intangible assets. Typically an agency receives a right to receive future access to the supplier's software running on the supplier's cloud infrastructure over the contract term.</p> <p>A prepayment is initially recognised, where an agency pays for the service in advance. The payment is subsequently expensed over the period to which the services are received.</p> <p>Employee entitlements – payroll on-costs</p> <p>Payroll on-costs (i.e. payroll tax rate, workcover premium rate, employer superannuation contribution rate) form part of the leave entitlements calculation at balance date. With the introduction of a Mental Health surcharge, which is linked to an agency's annual taxable wages bill, finance teams should review the payroll on-costs percentage applied. For further info on the Mental Health surcharge, refer https://www.sro.vic.gov.au/mentalhealthsurchargefaq</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: https://www.audit.vic.gov.au/news/income-not-profit-entities-latest-developments-20220311</p>

Item	Status	Comment
<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: 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. Please refer to it here: https://www.localgovernment.vic.gov.au/strengthening-councils/sector-guidance-planning-and-reporting</p>		
<p>Australian Accounting Standards Board (AASB)</p>		
<p>Exposure Draft 320</p>	<p>Consultation</p>	<p>The AASB has released Exposure Draft ED 320 Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities. The ED proposes authoritative implementation guidance for NFP public sector entities for fair valuing non-financial physical assets that are not held primarily for their ability to generate net cash inflows.</p> <p>The AASB has prepared a webcast that summarises the key proposals and it can be watched at the following link: https://www.youtube.com/watch?v=L9P4vMX2nVE</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		
Developing Fishermans Bend To determine whether planning and early development of Fishermans Bend supports the delivery of the development’s objectives.	2023-24	DELWP, Development Victoria, DJPR, Melbourne City Council and Port Phillip City Council
Illegally disposed asbestos-contaminated (hazardous) waste To determine whether responsible agencies have controls in place to address illegal dumping of asbestos-contaminated (hazardous) waste.	2023-24	DELWP, EPA, Hume City Council, Moreland City Council, Parks Victoria, Sustainability Victoria and Work Safe Victoria
A summary of proposed performance audits or limited assurance reviews of potential interest		
Cyber series – Security of Cloud Computing Platforms To determine whether selected agencies have implemented effective controls in their public cloud computing platforms.	2022–23 <i>Planned to start in August 2022</i>	DELWP, DET, DFFH, DH, DJCS, DJPR, DoT, DPC, and DTF
Assuring the integrity of the Victorian Government’s procurement activities To determine whether Victorian government departments manage the risks of fraud and corruption when procuring goods and services.	2023-24	DELWP, DET, DFFH, DH, DJCS, DJPR, DoT, DPC, DTF and VPSC
Managing employee performance in the Victorian public service To determine whether public sector agencies are assessing performance and managing progression in accordance with the <i>Victorian Sector Enterprise Agreement 2020</i> .	2023-24	DELWP, DET, DFFH, DH, DJCS, DJPR, DoT, DPC, DTF and VPSC

VAGO Performance Audit – audits in progress

Overview of performance audit / limited assurance review	VAGO Director	Next milestone	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				
Regulating private pool and spa safety To determine whether councils are effectively implementing private pool and spa safety barrier regulations.	Jenny Koong	Audit strategy August 2022	February 2023	Frankston City Council, Greater Bendigo City Council, Melton City Council, Mornington Peninsula Shire Council and Surf Coast Shire Council
Food safety regulation in local government To determine whether councils' administration of food safety regulation ensures legislative compliance and supports public health.	Jenny Koong	End of planning brief July 2022	March 2023	DH, Greater Geelong City Council, Hepburn Shire Council, Kingston City Council and Manningham City Council
A summary of performance audits or limited assurance reviews underway involving public sector agencies				
Nil				

VAGO recently tabled Parliamentary reports

Title	Comment	Tabling date	VAGO Director
Responses to performance audit recommendations <i>Limited assurance review</i>	<p>This audit examined whether public sector agencies implement our performance audit recommendations and respond to them in a timely way.</p> <p>Please refer to the following link for further details.</p> <p>https://www.audit.vic.gov.au/sites/default/files/2022-06/20220629-Responses-to-recommendations_0.pdf</p>	29 June 2022	Ryan Green
Melbourne metro tunnel project phase 2: Main works	<p>The audit looked at the progress of the tunnels and stations main works against the scope, time, cost and quality targets in the amended December 2020 contract.</p> <p>Please refer to the following link for further details.</p> <p>https://www.audit.vic.gov.au/report/Melbourne-metro-tunnel-project-phase-2-main-works</p>	22 June 2022	Ben Hasker
Kinship care	<p>We examined DFFH and 3 other kinship care service providers—Anglicare Victoria, Uniting Vic.Tas, and the Victorian Aboriginal Child Care Agency. We assessed if the new kinship care model helps identify kinship networks in a timely manner for children and young people at risk and provides them with stable and quality placements.</p> <p>Please refer to the following link for further details.</p> <p>https://www.audit.vic.gov.au/report/kinship-care</p>	22 June 2022	Elsie Alcordo
Managing body-worn cameras	<p>The audit examined how Victoria Police uses and governs body-worn cameras (BWC), including how it uses and protects the recordings.</p> <p>https://www.audit.vic.gov.au/report/managing-body-worn-cameras</p>	8 June 2022	Vicky Delgos
Fraud control over local government grants	<p>The audit looked at a selection of grant programs from the last 5 years at six Councils to see if Council fraud controls are well-designed and consistently applied. The six in-scope Councils were Hume City</p>	11 May 2022	Jenny Koong

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Title	Comment	Tabling date	VAGO Director
	<p>Council, Knox City Council, Loddon Shire Council, Southern Grampians Shire Council, Warrnambool City Council and West Wimmera Shire Council.</p> <p>Councils' fraud controls for their grant programs are not always well designed and operating as intended. In some cases, they are missing.</p> <p>Councils are not consistently identifying conflicts of interest, assessing applications against criteria, documenting their decisions, checking how funds are used or evaluating their grant programs' outcomes.</p> <p>This unnecessarily increases the risk of fraud and makes it harder for the audited councils to show that their grant programs are transparent, equitable and benefit the community.</p> <p>The report contains 9 recommendations for all Victorian councils.</p> <p>https://www.audit.vic.gov.au/report/fraud-control-over-local-government-grants</p>		
Offsetting native vegetation loss on private land	<p>The audit looked at the way DELWP, 4 councils (Baw Baw Shire Council, Campaspe Shire Council, Nillumbik Shire Council and Yarra Ranges Shire Council) and the Trust for Nature manage native vegetation clearing on private land.</p> <p>Please refer to the following link for further details.</p> <p>https://www.audit.vic.gov.au/report/offsetting-native-vegetation-loss-private-land</p>	11 May 2022	Elsie Alcordo
Government advertising	<p>Please refer to the following link for further details.</p> <p>https://www.audit.vic.gov.au/report/government-advertising</p>	6 April 2022	Trang Ho
Business continuity during COVID-19	<p>Please refer to the following link for further details.</p> <p>https://www.audit.vic.gov.au/report/business-continuity-during-covid-19?section=</p>	23 February 2022	Trang Ho

Other Victorian Integrity and Local Government related bodies

Independent Broad-based Anti-corruption Commission

Topic	Overview	Status	Completion Date
Operation Watts Link	<p>Operation Watts was the first ever joint investigation conducted by IBAC and the Victorian Ombudsman.</p> <p>The investigation examined a range of matters including allegations of misuse of electorate offices, ministerial office staff and resources for branch stacking and other party-related activities.</p> <p>Key findings included: the hiring of unqualified people into publicly funded roles; using those roles to support factional work; nepotism; forging signatures; bullying behaviours; and attempts to interfere with government grants.</p>	Completed	20 July 2022

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

Topic	Overview	Status	Completion Date
Local Government Inspectorate			
Nil			
Victorian Ombudsman			
Investigation into complaint handling in the Victorian social housing sector Link	This report investigated the way in which Department of Families, Fairness and Housing handled complaints in the Victorian social housing sector due to a steady increase in complaints made about public and community and community housing over the years.	Completed	7 July 2022
Report on investigations into the use of force at the Metropolitan Remand Centre and the Melbourne Assessment Prison Link	This report examines a number of incidents involving alleged excessive use of force, at the two Victorian Prisons – Metropolitan Remand Centre and Melbourne Assessment Prison.	Completed	22 June 2022
Investigation into Environment Protection Authority decisions on West Gate Tunnel Project spoil disposal Link	The report investigated the Environment Protection Authority's decisions to approve sites to receive spoil from the West Gate Tunnel Project following community concerns and complaints made about the spoil generated from tunnel boring machines.	Completed	31 May 2022

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	Details
Municipal Monitors Link	<ul style="list-style-type: none"> Strathbogie Shire Council (Link) South Gippsland Shire Council (Link) Yarra City Council (Link) Darebin City Council (Link) Moira Shire Council (Link) Wodonga City Council (Link) Horsham Rural City Council (Link) 	<p>The Monitor's report was released in March 2022. Reappointed for a further 6 months from 15 March 2022. Initial appointment of 6 months from 14 September 2021.</p> <p>Period of 12 months, commenced on 8 November 2021</p> <p>The Monitor's report was released in June 2022. Reappointed for a further 3 months from 22 June 2022. Initial appointment of 6 months from 20 December 2021.</p> <p>Period of 9 months, commenced on 22 April 2022</p> <p>Period of 9 months, commenced on 22 April 2022</p> <p>Period of 9 months, commenced on 22 April 2022</p> <p>To be appointed</p>

Topic	Councils and timeline	Details
Long-term Government appointed administrators Link	<ul style="list-style-type: none">• Casey City Council (Link)• Whittlesea City Council (Link)	20 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		
Nil		
New South Wales		
<p>Audit: Financial management and governance in local councils: MidCoast Council</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
<p>Audit: Development applications: assessment and determination stages</p> <p>Objective: This audit will assess whether selected councils are effectively assessing and determining Das and whether selected councils and DPE effectively support independent planning panels to determine Das in compliance with relevant legislation, regulations and government guidance.</p> <p>Link</p>	2021-22	Selected local councils

Overview	Proposed tabling	Agencies
<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
Queensland		
<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>	2022-23	State and local governments entities
<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	Department of Environment and Science Department of Tourism, Innovation and Sport Tourism and Events Queensland Local councils

Overview	Proposed tabling	Agencies
<p>Audit: Planning for Queensland’s long-term infrastructure investment</p> <p>Objective: This audit will assess how efficiently and effectively the government undertakes planning to inform infrastructure investments.</p> <p>Link</p>	2022-23	<p>Department of State Development, Infrastructure, Local Government and Planning</p> <p>Selected public sector entities</p> <p>Selected local councils</p>
<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>	2022-23	<p>Department of Agriculture and Fisheries</p> <p>Department of Environment and Science</p> <p>Selection of local councils</p>
<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>	2022-23	<p>Department of State Development, Infrastructure, Local Government and Planning</p> <p>Local councils</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	All Local councils
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
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>	Third quarter 2022	Department of Fire and Emergency Services (DFES) Local government entities.

Overview	Proposed tabling	Agencies
<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>	<p>Third quarter 2022</p>	<p>148 WA local government entities</p>
<p>Audit: Local government infrastructure contributions (Local)</p> <p>Objective: This audit is to assess whether LG entities effectively manage infrastructure contributions to meet the needs of their communities.</p> <p>Link</p>	<p>First quarter of 2023</p>	<p>Local government entities</p>

Reports tabled in the last six months of potential interest

Overview	Tabling date	Agencies
Australian National Audit Office		
<p>Audit: Management of Staff Leave in the Australian Public Service</p> <p>Objective: This audit assessed the compliance by selected Australian Public Service entities with legislation and other relevant requirements relating to staff leave</p> <p>Link</p>	30 June 2022	Australian Public Service entities
<p>Audit: Operation of Grants Hubs</p> <p>Objective: This audit assessed 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>	31 March 2022	Department of Finance Department of Industry, Science, Energy and Resources Department of Social Services
New South Wales		
<p>Audit: Performance audit insights: Key findings from 2018–2021</p> <p>Objective: This report analysed 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 presented 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>	30 June 2022	All NSW Government Departments and Public Service Agencies audited between 2018 and 2021.

Overview	Tabling date	Agencies
<p>Audit: NSW planning portal</p> <p>Objective: This audit assessed the effectiveness of the Department of Planning and Environment’s implementation, governance and stakeholder engagement in delivering the NSW planning portal.</p> <p>Link</p>	21 June 2022	<p>Department of Planning and Environment</p> <p>All local councils</p> <p>State agencies</p>
<p>Audit: Local Government 2021</p> <p>Objective: This report details findings and recommendations from NSWAO 2020–21 financial audits of local councils and comments on financial reporting and performance, internal controls and governance, and areas of interest that were in focus during the conduct of our audits.</p> <p>Link</p>	22 June 2022	All local councils
<p>Audit: Facilitating and administering Aboriginal land claim processes</p> <p>Objective: This audit examined whether relevant agencies are effectively facilitating and administering Aboriginal land claim processes.</p> <p>Link</p>	28 April 2022	<p>Department of Premier and Cabinet (DPC)</p> <p>Department of Planning and Environment (DPE)</p> <p>NSW Aboriginal Land Council (NSWALC).</p>
<p>Audit: Building regulation: combustible external cladding</p> <p>Objective: This audit assessed how effectively the Department of Customer Service (DCS) and Department of Planning and Environment (DPE) led reforms addressing the unsafe use of combustible external cladding on existing residential and public buildings.</p> <p>Nine local councils as they have responsibilities and powers needed to implement the NSW Government’s reforms.</p> <p>Link</p>	13 April 2022	<p>Department of Premier and Cabinet (DPC)</p> <p>Department of Planning and Environment (DPE)</p> <p>9 local councils</p>

Overview	Tabling date	Agencies
<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: Local government 2021</p> <p>Objective: This audit summarises 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>	11 May 2022	All local councils

Overview	Tabling date	Agencies
South Australia		
<p>Consolidated Financial Report (CFR) review</p> <p>Objective: The objective of this Report is to provide commentary and analysis on:</p> <ul style="list-style-type: none"> the actual financial performance and position of the whole of government the controls over the preparation of the 2020-21 CFR. <p>Our review of the CFR did not identify any material misstatements or control deficiencies.</p> <p>We did identify an opportunity to improve the way financial information is classified in preparing the CFR.</p> <p>Link</p>	6 April 2022	The whole of government reporting entity comprises the general government, public non-financial corporation (PNFC) and public financial corporation (PFC) sectors
<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
Tasmania		
Nil		

Overview	Tabling date	Agencies
Western Australia		
<p>Audit: Information Systems Audit Report 2022 – Local Government Entities</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. This report summarised the GCC audit findings reported to 45 entities for 2020-21.</p> <p>Link</p>	28 June 2022	45 local government entities
<p>Audit Results Report – Annual 2020-21 Financial Audits of State Government Entities Part 2: COVID-19 Impacts</p> <p>Our COVID-19 audit findings and observations are reported, for selected entities, under the headings:</p> <ul style="list-style-type: none"> • impact on the community and disruption of services • entities’ expenses for directly managing the impact of COVID-19 • stimulus funding distributed or initiatives administered by entities • hotel quarantine. <p>Link</p>	9 May 2022	State government entities
<p>Audit: Information Systems Audit Report 2022 – State Government Entities</p> <p>Objective: This audit summarised the results of the 2020-21 annual cycle of information systems audits for State government entities and tertiary institutions in the Western Australian public sector.</p> <p>Link</p>	31 March 2022	54 state government entities

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)