

# VAGO status report

## Local Government update

March 2023



# VAGO news

- Megan Kirchner commenced as Assistant Auditor-General, Performance Audit on 8 March 2023.
- Jenny Koong is commencing a 12 month secondment at DFFH. Natasha Goss will step into the Sector Director role commencing 15 March 2023.
- Sector Directors in Performance Audit:

Director	Sector
Elsie Alcordo *	Health and Human Services
Natasha Goss *	Local Government & Economic Development
Kelly Butler *	Justice and Community Safety
Natalie Egan *	Environment and Planning
Ben Hasker ^	Infrastructure and Transport
Andrew Evans	Education
Trang Ho	Whole of Government
Ryan Green	Strategic Audit Planning

\* Acting Sector Director

^ Ben Hasker will be assisting the Assistant Auditor-General, Performance Audit in a handover period until 30 June 2023.

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# VAGO publications

## VAGO Significant accounting developments

Our Financial Reporting Advisory team has released a publication on *Significant accounting developments*

<https://www.audit.vic.gov.au/news/significant-accounting-developments-20230206>

## VAGO Transparency Report

Our Transparency Report 2021–22 expands on our Annual Report 2021–22 by outlining our quality control system and how it applies to our audits. Contains details of entities we audit and their annual audit fee over the past 3 years.

[https://www.audit.vic.gov.au/sites/default/files/Corporate%20publications/20230112\\_Transparency-Report-2021-22.pdf](https://www.audit.vic.gov.au/sites/default/files/Corporate%20publications/20230112_Transparency-Report-2021-22.pdf)

## VAGO Annual Report 2021-22

Our annual report details our performance for the previous financial year.

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

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# 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.
- Link to the Annual plan 2022-23  
<https://www.audit.vic.gov.au/report/annual-plan-2022-23>
- Agency consultation on our 2023-24 annual plan is in progress.

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# Planned performance audit engagements

## Local government sector

2023-24

- Delivering Fishermans Bend
- Responses to Performance Engagement Recommendations
- Delivering Victoria's Big Housing Build

2024-25

- Effectiveness of the Enhanced Maternal and Child Health program
- Victoria's flood preparedness

## Other sectors

2023-24

- Assuring the integrity of the Victorian Government's procurement activities
- Protecting the biosecurity of agricultural plant species
- Fair presentation of service delivery performance

Note:

- VAGO's [Annual Plan 2022-23](#) covered our two-year forward work program.
- All the proposed/planned audits are under review as part of our annual planning process and are subject to change or removal.

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# Ongoing performance audit engagements

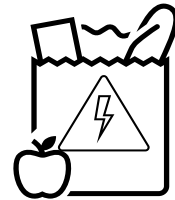
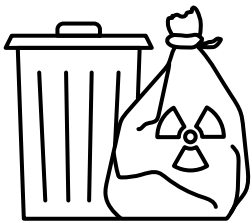
## Involving local government


Illegal disposal of asbestos-contaminated materials


Regulating food safety


Tabling October 2023

Tabling May 2023




 Natalie Egan

 Jenny Koong

 Risk assessment

 Reporting

 End of Planning brief

 Provisional report

 March 2023

 March 2023

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# Financial audit

## Local government

### Results of 2021-22 Audits: Local Government report

- Tabled in Parliament on 23 February 2023
- The report
  - provides a summary of outcomes from our audit of the local government sector for 2021-22
  - commentary throughout the report largely focuses on [79 Victorian councils](#)
  - contains an analysis and discussion of financial outcomes and emerging risks
  - details key internal control and financial reporting issues
  - contains **6 recommendations**
    - 5 are for all councils
    - 1 relates to Local Government Victoria
- Our website also contains a financial dashboard with 6 years of financial data by council

[Link](#)

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# Financial audit

## Local government

### Key areas of audit focus in 2022-23

- Impact of flooding during October – December 2022 on council operations and infrastructure assets
- Valuation of land, buildings and infrastructure assets
- Government grants
- Developer contributions
- Landfill provision
- Council information technology controls

### Local Government model financial report and performance statement 2022-23

- released by LGV at a FINPRO conference on 24 February 2023

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# Recently tabled audits

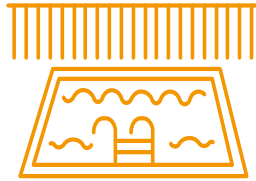


## Results of 2021-22 Audits: Local Government

*Tabled February 2023*

Each council and agency prepares a financial report. Each council also prepares a performance statement. We audit all of these reports and statements.

[Link](#)



## Regulating private pool and spa safety

*Tabled February 2023*

Examined if councils effectively implement private pool and spa safety barrier regulations.

[Link](#)

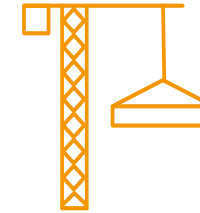


## Auditor-General's Report on the Annual Financial Report of the State of Victoria: 2021-22

*Tabled October 2022*

Each year we audit and provide opinions on the financial reports of the 284 state-controlled entities consolidated into the Annual Financial Report of the State of Victoria.

[Link](#)



## Major projects performance reporting 2022

*Tabled September 2022*

Examined whether the public sector transparently reports the performance of major projects against cost, time, scope, and benefits.

[Link](#)

For a complete listing of VAGO tabled reports, refer <https://www.audit.vic.gov.au/search/reports>

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# Active governance matters

## Municipal Monitors

- Greater Geelong City Council

<https://www.localgovernment.vic.gov.au/council-governance/independent-reports#Municipal%20monitors>

## Administrators

- Casey City Council

<https://www.casey.vic.gov.au/news/three-administrators-appointed-casey>

- Moira Shire Council

<https://www.premier.vic.gov.au/site-4/moira-shire-council-administrator-appointed>

- Whittlesea City Council

<https://www.whittlesea.vic.gov.au/about-us/council/administrators/>

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