

Appendix C:

Audit scope and method

Scope of this audit

Who we examined

We examined DH and the following councils:

Agency or council

Their key responsibilities

DH

DH administers the Food Act. Its food safety roles and responsibilities include promoting the objectives and the consistent administration of the Food Act through the provision of information and guidance to councils and publishing annual reports on food regulation.

Casey, Geelong, Hepburn, Kingston, Manningham

Under the Food Act councils are responsible for the day-to-day regulation of most food premises in the state including registration, educational, enforcement, sampling and monitoring responsibilities.

Our audit objective

This audit asks whether councils are complying with their legislative responsibilities for food safety to protect public health.

What we examined

We examined whether councils effectively fulfil their legislated roles as food safety regulators. DH monitors council's performance and provides guidance and training on food safety regulation. As part of the audit we:

- focused on food safety regulation information and data for the calendar years 2018 to 2022 to compare performance over time and the impact of COVID-19 in 2020 and 2021
- selected councils to represent a range of different sizes and service delivery models and to include metropolitan, regional and a smaller council with high tourist traffic.

Parliamentary inquiry

The Parliament's August 2020 *Inquiry into the closure of I Cook Foods Pty Ltd* identified significant issues with Dandenong City Council's performance of its role as a food safety regulator.

The October 2021 *Inquiry into the closure of I Cook Foods Pty Ltd: Second report* recommended that VAGO undertakes an audit of food safety regulation in local councils. In particular, the report recommended our audit to examine:

- the guidance resources, training and advice provided by DH to councils to promote the consistent administration of the Food Act
- whether the investigation of food safety incidents by councils and DH is consistent, provides procedural fairness to food businesses and protects public safety and wellbeing
- whether councils are consistently complying with their legislative responsibilities.

Conducting this audit

Assessing performance

To form our conclusion against our audit objective we used the following lines of inquiry and associated criteria.

Line of inquiry	Criteria
1. Audited councils are effectively regulating food safety.	1.1 The DH provides guidance, training and advice to councils that promotes the consistent administration of the Food Act.
	1.2 Audited councils consistently administer the Food Act by: <ul style="list-style-type: none"> • employing appropriately qualified or trained staff • timely registering of food premises and monitoring compliance • providing education and advice • taking timely enforcement action.
	1.3 Audited council and DH investigations of food safety complaints: <ul style="list-style-type: none"> • are timely and consistent • provide procedural fairness to food premises • protects public safety and wellbeing.
	1.4 Audited councils and DH regularly monitor and report on food safety performance.

Our methods	<p>As part of the audit we:</p> <ul style="list-style-type: none"> • reviewed food safety legislation, policies and guidelines • assessed key data used to monitor food safety • attended a selection of food inspections and sampling • interviewed key staff.
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Compliance	<p>We conducted our audit in accordance with the <i>Audit Act 1994</i> and ASAE 3500 <i>Performance Engagements</i> to obtain reasonable assurance to provide a basis for our conclusion.</p> <p>We also provided a copy of the report to the Department of Premier and Cabinet and the Department of Treasury and Finance.</p> <p>We complied with the independence and other relevant ethical requirements related to assurance engagements.</p>
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Cost and time	<p>The full cost of the audit and preparation of this report was \$655,000.</p> <p>The duration of the audit was 12 months from initiation to tabling.</p>
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