

APPENDIX C

Audit scope and method

Scope of this audit

Who we examined

We examined the following councils:

Councils	Their key responsibilities
Bendigo	• Engage and educate their local communities about pool safety barrier regulations
Frankston	• Create and maintain a pool register
Melton	• Inform owners when they need to register and certify their pools
Mornington	• Ensure owners meet their safety obligations for pools
Surf Coast	

Our audit objective

Are councils effectively implementing private pool and spa safety barrier regulations?

What we examined

We examined councils' progress in:

- maintaining their registers
- ensuring owners meet their obligations to register and certify pools
- developing relevant internal processes and procedures.

Conducting this audit

Assessing performance

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

Line of inquiry	Criteria
1. Do councils ensure that registers for private pools and spas are complete and accurate?	<div>1.1 Councils ensure that owners register their private pools and spas in line with the <i>Building Act 1993</i> and the <i>Building Regulations 2018</i>.</div> <div>1.2 Councils ensure that information recorded on their registers is accurate.</div>
2. Do councils ensure that private pools and spas meet applicable barrier standards?	2.1 Councils take appropriate compliance and enforcement actions to ensure that private pools and spas meet applicable barrier standards.

Our methods

As part of the audit we:

- reviewed council procedures
- reviewed registers for private pools
- reviewed records for a selection of pools
- interviewed key staff
- surveyed Victoria's 79 councils.

Our survey

In September 2022 we surveyed Victoria's 79 councils to collect data on their progress in implementing the regulations. We received responses from all 79 councils.

We used the survey results to:

- assess the audited councils' performance against other Victorian councils
- collect contextual information around the:
 - number of registered pools in Victoria
 - estimated number of pools in Victoria
- provide all councils with an individual report that benchmarked their results against councils across the state.

Compliance

We conducted our audit in accordance with the *Audit Act 1994* and ASAE 3500 *Performance Engagements* to obtain reasonable assurance to provide a basis for our conclusion.

We also provided a copy of the report to the Department of Premier and Cabinet and the Department of Treasury and Finance.

We complied with the independence and other relevant ethical requirements related to assurance engagements.

Cost and time

The full cost of the audit and preparation of this report was \$405,000.

The duration of the audit was 7 months from initiation to tabling.