Appendix A: Submissions and comments

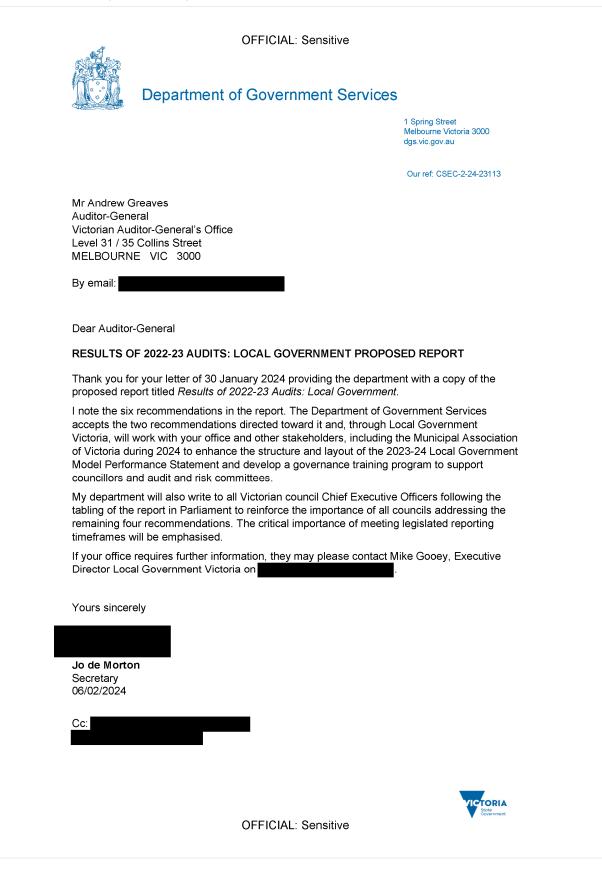
We have consulted with the Department of Government Services and the agencies named in this report. We considered their views when finalising our analysis in this report. As required by the *Audit Act 1994*, we gave a draft copy of this report, or relevant extracts, to those agencies and asked for their submissions and comments.

Responsibility for the accuracy, fairness and balance of those comments rests solely with the agency head.

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

Responses received

Agency	Page
Department of Government Services	A–2
Municipal Association of Victoria	A-3



Response provided by the Chief Executive Officer, Municipal Association of Victoria

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MUNICIPAL ASSOCIATION OF VICTORIA

6 February 2024

Mr Andrew Greaves Auditor General VAGO Level 31 / 35 Collins Street MELBOURNE VIC 3000

Delivered via email care of

Dear Mr Greaves

Proposed Report on the Results of 2022-23 Audits: Local Government

Thank you for your correspondence dated 30 January 2024 which enclosed an extract of the proposed report on *Results of 2022-23 Audits: Local Government*.

I have noted the conclusions in the proposed Report about the factors which show how councils can improve their internal processes to drive better outcomes and enhance their staff's understanding of the financial reporting process. These conclusions will be valuable for the sector as it looks to continually improve its practices.

I have also noted and support the proposed recommendation that Local Government Victoria or the Municipal Association of Victoria (MAV) or both work in partnership to deliver a governance training program, which may include tailored resource material, to support councillors and their audit and risk committee members throughout their term of appointment.

This recommendation is timely as we have also identified the opportunity to expand the current MAV councillor professional development program to include specific training and support for those who are audit and risk committee members. We are aiming to develop such training so it can be delivered as part of the induction program for the councillors who are elected for the 2024-2028 council term. VAGO's input into the training materials would be most welcomed and in due course we will contact your office to discuss if this would be possible.

If there are any queries about these comments please contact Anne-Maree Neal, Governance Advisor on or by email or by email or by email and the second secon



KELLY GRIGSBY Chief Executive Officer

