

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

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Department of Government Services

1 Spring Street
Melbourne Victoria 3000
dgs.vic.gov.au

Our ref: CSEC-2-24-23113

Mr Andrew Greaves
Auditor-General
Victorian Auditor-General's Office
Level 31 / 35 Collins Street
MELBOURNE VIC 3000

By email: [REDACTED]

Dear Auditor-General

RESULTS OF 2022-23 AUDITS: LOCAL GOVERNMENT PROPOSED REPORT

Thank you for your letter of 30 January 2024 providing the department with a copy of the proposed report titled *Results of 2022-23 Audits: Local Government*.

I note the six recommendations in the report. The Department of Government Services accepts the two recommendations directed toward it and, through Local Government Victoria, will work with your office and other stakeholders, including the Municipal Association of Victoria during 2024 to enhance the structure and layout of the 2023-24 Local Government Model Performance Statement and develop a governance training program to support councillors and audit and risk committees.

My department will also write to all Victorian council Chief Executive Officers following the tabling of the report in Parliament to reinforce the importance of all councils addressing the remaining four recommendations. The critical importance of meeting legislated reporting timeframes will be emphasised.

If your office requires further information, they may please contact Mike Gooley, Executive Director Local Government Victoria on [REDACTED].

Yours sincerely

[REDACTED]
Jo de Morton
Secretary
06/02/2024

Cc: [REDACTED]



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Level 5, 1 Nicholson Street, EAST MELBOURNE VIC 3002
PO Box 24131, 15 Southern Cross Lane, MELBOURNE VIC 3000
T 03] 9667 5555
www.mav.asn.au

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 [REDACTED]

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 [REDACTED] or by email [REDACTED].

Yours sincerely

[REDACTED]

KELLY GRIGSBY
Chief Executive Officer

