

# Appendix E:

## Audit opinions

Figure E1 lists the 104 agencies included in this report and details the type of audit opinion for each agency's 2023–24 financial report and performance statement, where applicable. It also states the dates we issued each audit opinion.

Figure E2 provides detail on the 3 audits relating to the 2023–24 financial year in progress as of 14 March 2025.

Figures E3 and E4 provide an update on audits relating to the 2022–23 and 2021–22 financial years that were listed as in progress in our *Results of 2022–23 Audits: Local Government* report.

Figure E5 details new audit engagements relating to financial years 2020–21 and 2021–22.

**Figure E1:** Audit opinions issued for the local government sector for 2023–24

	Financial report		Performance statement	
Metropolitan				
Banyule City Council	✓	20 Sep 2024	✓	20 Sep 2024
Bayside City Council	✓	24 Sep 2024	✓	24 Sep 2024
Boroondara City Council	✓	4 Oct 2024	✓	4 Oct 2024
Brimbank City Council	✓	19 Sep 2024	✓	19 Sep 2024
Darebin City Council	✓	4 Oct 2024	✓	4 Oct 2024
Frankston City Council	✓	8 Oct 2024	✓	8 Oct 2024
Peninsula Leisure Pty Ltd	✓	3 Sep 2024	N/A	N/A
Glen Eira City Council	✓	10 Sep 2024	✓	10 Sep 2024
Greater Dandenong City Council	✓	26 Sep 2024	✓	26 Sep 2024
Dandenong Market Pty Ltd	✓	12 Sep 2024	N/A	N/A
South East Leisure Pty Ltd	✓	4 Sep 2024	N/A	N/A
Hobsons Bay City Council	✓	30 Sep 2024	✓	30 Sep 2024
Kingston City Council	✓	8 Oct 2024	✓	8 Oct 2024
Knox City Council	✓	19 Sep 2024	✓	19 Sep 2024
Manningham City Council	✓	19 Sep 2024	✓	19 Sep 2024
Maribyrnong City Council	✓	13 Sep 2024	✓	13 Sep 2024
Maroondah City Council	✓	3 Sep 2024	✓	3 Sep 2024
Melbourne City Council	✓	8 Oct 2024	✓	8 Oct 2024

	Financial report		Performance statement	
Citywide Service Solutions Pty Ltd	✓	16 Sep 2024	N/A	N/A
Queen Victoria Market Pty Ltd	✓	30 Aug 2024	N/A	N/A
Merri-bek City Council	✓	2 Oct 2024	✓	2 Oct 2024
Monash City Council	✓	10 Oct 2024	✓	10 Oct 2024
Moonee Valley City Council	✓	16 Sep 2024	✓	16 Sep 2024
Port Phillip City Council	✓	30 Sep 2024	✓	30 Sep 2024
Stonnington City Council	✓	17 Oct 2024	✓	17 Oct 2024
Prahran Market Pty Ltd	✓	13 Dec 2024	N/A	N/A
Whitehorse City Council	✓	2 Oct 2024	✓	2 Oct 2024
Yarra City Council	✓	4 Oct 2024	✓	4 Oct 2024
<b>Interface</b>				
Cardinia Shire Council	✓	26 Sep 2024	✓	26 Sep 2024
Casey City Council	✓	16 Sep 2024	✓	16 Sep 2024
Hume City Council	✓	8 Oct 2024	✓	8 Oct 2024
Melton City Council	✓	4 Oct 2024	✓	4 Oct 2024
Mornington Peninsula Shire Council	✓	2 Oct 2024	✓	2 Oct 2024
Nillumbik Shire Council	✓	16 Sep 2024	✓	16 Sep 2024
Whittlesea City Council	✓	13 Sep 2024	✓	13 Sep 2024
Wyndham City Council	✓	8 Oct 2024	✓	8 Oct 2024
Western Leisure Services Pty Ltd	✓	2 Oct 2024	N/A	N/A
Yarra Ranges Shire Council	✓	25 Oct 2024	✓	25 Oct 2024
<b>Regional</b>				
Ballarat City Council	✓	15 Oct 2024	✓	15 Oct 2024
Greater Bendigo City Council	✓	20 Sep 2024	✓	20 Sep 2024
Greater Geelong City Council	✓	15 Oct 2024	✓	15 Oct 2024
Greater Shepparton City Council	✓	30 Sep 2024	✓	30 Sep 2024
Horsham Rural City Council	✓	16 Oct 2024	✓	16 Oct 2024
Latrobe City Council	✓	15 Oct 2024	✓	15 Oct 2024
Mildura Rural City Council	✓	9 Oct 2024	✓	9 Oct 2024
Mildura Airport Pty Ltd	✓	11 Dec 2024	N/A	N/A
Mildura Tourism and Economic Development Limited	✓	25 Oct 2024	N/A	N/A
Wangaratta Rural City Council	✓	17 Oct 2024	✓	17 Oct 2024

	Financial report		Performance statement	
Wangaratta Livestock Exchange Pty Ltd	✓	28 Oct 2024	N/A	N/A
Warrnambool City Council	✓	13 Sep 2024	✓	13 Sep 2024
Wodonga City Council	✓	10 Oct 2024	✓	10 Oct 2024
<b>Large shires</b>				
Bass Coast Shire Council	✓	24 Oct 2024	✓	24 Oct 2024
Baw Baw Shire Council	✓	15 Oct 2024	✓	15 Oct 2024
Campaspe Shire Council	✓	24 Sep 2024	✓	24 Sep 2024
Campaspe Port Enterprise Pty Ltd	✓	25 Nov 2024	N/A	N/A
Colac Otway Shire Council	✓	23 Sep 2024	✓	23 Sep 2024
Corangamite Shire Council	✓	30 Sep 2024	✓	30 Sep 2024
East Gippsland Shire Council	✓	26 Sep 2024	✓	26 Sep 2024
Glenelg Shire Council	✓	25 Oct 2024	✓	25 Oct 2024
Golden Plains Shire Council	✓	23 Oct 2024	✓	23 Oct 2024
Macedon Ranges Shire Council	✓	15 Oct 2024	✓	15 Oct 2024
Mitchell Shire Council	✓	16 Oct 2024	✓	16 Oct 2024
Moira Shire Council	✓	18 Oct 2024	✓	18 Oct 2024
Moorabool Shire Council	✓	7 Oct 2024	✓	7 Oct 2024
Mount Alexander Shire Council	✓	13 Sep 2024	✓	13 Sep 2024
Moyne Shire Council	✓	10 Oct 2024	✓	10 Oct 2024
South Gippsland Shire Council	✓	10 Oct 2024	✓	10 Oct 2024
Southern Grampians Shire Council	✓	17 Oct 2024	✓	17 Oct 2024
Surf Coast Shire Council	✓	18 Sep 2024	✓	18 Sep 2024
Swan Hill Rural City Council	✓	18 Sep 2024	✓	18 Sep 2024
Wellington Shire Council	✓	11 Oct 2024	✓	11 Oct 2024
<b>Small shires</b>				
Alpine Shire Council	✓	17 Oct 2024	✓	17 Oct 2024
Ararat Rural City Council	✓	26 Sep 2024	✓	26 Sep 2024
Benalla Rural City Council	✓	23 Oct 2024	✓	23 Oct 2024
Borough of Queenscliffe	✓	11 Oct 2024	✓	11 Oct 2024
Buloke Shire Council	✓	2 Oct 2024	✓	2 Oct 2024
Central Goldfields Shire Council	✓	18 Oct 2024	✓	18 Oct 2024
Gannawarra Shire Council	✓	11 Oct 2024	✓	11 Oct 2024
Hepburn Shire Council	✓	9 Oct 2024	✓	9 Oct 2024

	Financial report		Performance statement	
Hindmarsh Shire Council	✓	17 Oct 2024	✓	17 Oct 2024
Indigo Shire Council	✓	16 Oct 2024	✓	16 Oct 2024
Loddon Shire Council	✓	4 Oct 2024	✓	4 Oct 2024
Mansfield Shire Council	✓	21 Oct 2024	✓	21 Oct 2024
Murrindindi Shire Council	✓	23 Oct 2024	✓	23 Oct 2024
Northern Grampians Shire Council	✓	21 Oct 2024	✓	21 Oct 2024
Pyrenees Shire Council	✓	10 Oct 2024	✓	10 Oct 2024
Strathbogie Shire Council	✓	4 Oct 2024	✓	4 Oct 2024
Towong Shire Council	✓	15 Oct 2024	✓	15 Oct 2024
West Wimmera Shire Council	✓	16 Oct 2024	✓	16 Oct 2024
Yarriambiack Shire Council	✓	Outstanding	✓	Outstanding

#### Library corporations

Casey-Cardinia Library Corporation	✓	22 Oct 2024	N/A	N/A
Geelong Regional Library Corporation	✓	21 Aug 2024	N/A	N/A
Goulburn Valley Regional Library Corporation	✓	24 Sep 2024	N/A	N/A
Myli – My Community Library Ltd	✓	11 Oct 2024	N/A	N/A
North Central Goldfields Regional Library Corporation	✓	24 Sep 2024	N/A	N/A
Whitehorse Manningham Regional Library Corporation	✓	26 Aug 2024	N/A	N/A
Yarra Plenty Regional Library Service	✓	9 Sep 2024	N/A	N/A
Your Library Ltd	✓	11 Oct 2024	N/A	N/A

#### Associated entities

MomentumOne Shared Services Pty Ltd	N/A	Outstanding	N/A	N/A
Municipal Association of Victoria	✓	10 Oct 2024	N/A	N/A
Procurement Australasia Ltd(a)	✓	9 Dec 2024	N/A	N/A
Regent Management Company Pty Limited	✓	Outstanding	N/A	N/A
Regional Landfill Clayton South Joint Venture	✓	26 Nov 2024	N/A	N/A
Wimmera Southern Mallee Development Limited	✓	20 Dec 2024	N/A	N/A

Notes:

N/A = not applicable.

✓ Unmodified audit opinion.

(a) Procurement Australasia Ltd has a 30 September balance date.

Source: VAGO.

**Figure E2:** Audits in progress as of 14 March 2025

Type of agency	Agency name	Why in progress
Council	Yarriambiack Shire Council	Council has experienced staff turnover. Delays with the provision of draft accounts and supporting schedules. Resolution of accounting issues following transition to new accounting software on 1 July 2022.
Associated entity	MomentumOne Shared Services Pty Ltd	Towong Shire Council is responsible for the preparation of the company's financial report and the council experienced staff turnover during 2022. The 2021–22 financial report yet to be finalised. Company dormant, effective November 2021.
	Regent Management Company Pty Limited	Availability of VAGO audit resources.

Source: VAGO.

**Figure E3:** Audit opinions issued for the local government sector for the 2022–23 financial year that were previously reported as being in progress

	Financial report		Performance statement	
MomentumOne Shared Services Pty Ltd	N/A	Outstanding	N/A	N/A
West Wimmera Shire Council	✓	5 Sep 2024	✓	5 Sep 2024
Wimmera Regional Library Corporation	✓	16 Jul 2024	N/A	N/A

N/A = not applicable.

✓ Unmodified audit opinion.

Source: VAGO.

**Figure E4:** Audit opinions issued for the local government sector for the 2021–22 financial year that were previously reported as being in progress

	Financial report		Performance statement	
MomentumOne Shared Services Pty Ltd	N/A	Outstanding	N/A	N/A

N/A = not applicable.

✓ Unmodified audit opinion.

Source: VAGO.

**Figure E5:** Audit opinion issued for new audit engagement for the 2020–21 and 2021–22 financial years

	Financial report		Performance statement	
Citywide Utilities Pty Ltd	✓	13 Mar 2025	N/A	N/A

N/A = not applicable.

✓ Unmodified audit opinion was issued in relation to the financial reports prepared for the financial year ended 30 June 2021 and 30 June 2022.

Source: VAGO.