

Appendix E:

Audit opinions

Figure E1 lists the 104 agencies included in this report and details the date of the audit opinion and type of audit opinion issued for each agency's 2024–25 financial report and performance statement, where applicable.

Figure E2 provides detail on the 4 audits relating to the 2024–25 financial year in progress as of 27 February 2026.

Figure E3 provides an update on audits relating to prior years that were listed as in progress in our *Results of 2023–24 Audits: Local Government* report.

Figure E1: Audit opinions issued for the local government sector for the 2024–25 financial year

Agency	Date of audit opinion(s)	Financial report	Performance statement
Councils			
Metropolitan			
Banyule City Council	1 October 2025	U	U
Bayside City Council	23 September 2025	U	U
Boroondara City Council	25 September 2025	U	U
Brimbank City Council	6 October 2025	U	U
Darebin City Council	3 October 2025	U	U
Frankston City Council	9 October 2025	U	U
<ul style="list-style-type: none"> Peninsula Leisure Pty Ltd 	29 August 2025	U	N/A
Glen Eira City Council	16 September 2025	U	U
Greater Dandenong City Council	25 September 2025	U	U
<ul style="list-style-type: none"> Dandenong Market Pty Ltd 	29 August 2025	U	N/A
<ul style="list-style-type: none"> South East Leisure Pty Ltd 	27 August 2025	U	N/A
Hobsons Bay City Council	25 September 2025	U	U
Kingston City Council	8 October 2025	U	U
Knox City Council	12 September 2025	U	U
Manningham City Council	29 September 2025	U	U
Maribyrnong City Council	19 September 2025	U	U
Maroondah City Council	3 September 2025	U	U
Melbourne City Council	3 October 2025	U	U
<ul style="list-style-type: none"> Citywide Service Solutions Pty Ltd 	5 September 2025	U	N/A

Agency	Date of audit opinion(s)	Financial report	Performance statement
<ul style="list-style-type: none"> Queen Victoria Market Pty Ltd 	29 August 2025	U	N/A
Merri-bek City Council	23 September 2025	U	U
Monash City Council	23 October 2025	U	U
Moonee Valley City Council	25 September 2025	U	U
Port Phillip City Council	1 October 2025	U	U
Stonnington City Council	21 October 2025	U	U
<ul style="list-style-type: none"> Prahran Market Pty Ltd 	9 December 2025	U	N/A
Whitehorse City Council	23 October 2025	U	U
Yarra City Council	19 September 2025	U	U
Interface			
Cardinia Shire Council	23 September 2025	U	U
Casey City Council	24 September 2025	U	U
Hume City Council	3 October 2025	U	U
Melton City Council	17 October 2025	U	U
Mornington Peninsula Shire Council	25 September 2025	U	U
Nillumbik Shire Council	6 October 2025	U	U
Whittlesea City Council	8 October 2025	U	U
Wyndham City Council	30 September 2025	U	U
<ul style="list-style-type: none"> Western Leisure Services Pty Ltd 	12 September 2025	U	N/A
Yarra Ranges Shire Council	20 October 2025	U	U
Regional			
Ballarat City Council	13 October 2025	U	U
Greater Bendigo City Council	3 October 2025	U	U
Greater Geelong City Council	17 October 2025	U	U
Greater Shepparton City Council	29 September 2025	U	U
Horsham Rural City Council	17 October 2025	U	U
Latrobe City Council	14 October 2025	U	U
Mildura Rural City Council	24 October 2025	U	U
<ul style="list-style-type: none"> Mildura Airport Pty Ltd 	15 September 2025	U	N/A
<ul style="list-style-type: none"> Mildura Tourism and Economic Development Limited 	Audit in progress	X	N/A
Wangaratta Rural City Council	10 October 2025	U	U
<ul style="list-style-type: none"> Wangaratta Livestock Exchange Pty Ltd 	27 October 2025	U	N/A
Warrnambool City Council	11 September 2025	U	U
Wodonga City Council	29 September 2025	U	U

Agency	Date of audit opinion(s)	Financial report	Performance statement
Large Shire			
Bass Coast Shire Council	13 October 2025	U	U
Baw Baw Shire Council	14 October 2025	U	U
Campaspe Shire Council	6 October 2025	U	U
<ul style="list-style-type: none"> Campaspe Port Enterprise Pty Ltd 	3 December 2025	U	N/A
Colac Otway Shire Council	21 October 2025	U	U
Corangamite Shire Council	9 October 2025	U	U
East Gippsland Shire Council	9 October 2025	U	U
Glenelg Shire Council	22 January 2026	U	U
Golden Plains Shire Council	23 October 2025	U	U
Macedon Ranges Shire Council	16 October 2025	U	U
Mitchell Shire Council	15 October 2025	U	U
Moira Shire Council	7 October 2025	U	U
Moorabool Shire Council	13 October 2025	U	U
Mount Alexander Shire Council	22 September 2025	U	U
Moyne Shire Council	1 October 2025	U	U
South Gippsland Shire Council	24 September 2025	U	U
Southern Grampians Shire Council	13 October 2025	U	U
Surf Coast Shire Council	25 September 2025	U	U
Swan Hill Rural City Council	19 September 2025	U	U
Wellington Shire Council	13 October 2025	U	U
Small shire			
Alpine Shire Council	9 October 2025	U	U
Ararat Rural City Council	9 December 2025	U	U
Benalla Rural City Council	29 October 2025	U	U
Borough of Queenscliffe	3 October 2025	U	U
Buloke Shire Council	16 October 2025	U	U
Central Goldfields Shire Council	13 October 2025	U	U
Gannawarra Shire Council	13 October 2025	U	U
Hepburn Shire Council	29 September 2025	U	U
Hindmarsh Shire Council	22 January 2026	U	U
Indigo Shire Council	27 November 2025	U	U
Loddon Shire Council	20 October 2025	U	U
Mansfield Shire Council	15 October 2025	U	U
Murrindindi Shire Council	29 October 2025	U	U

Agency	Date of audit opinion(s)	Financial report	Performance statement
Northern Grampians Shire Council	2 October 2025	U	U
Pyrenees Shire Council	17 October 2025	U	U
Strathbogie Shire Council	29 September 2025	U	U
Towong Shire Council	15 October 2025	U	U
West Wimmera Shire Council	7 November 2025	U	U
Yarriambiack Shire Council	7 October 2025	U	U
Library corporations			
Casey-Cardinia Library Corporation	21 October 2025	U	N/A
Geelong Regional Library Corporation	23 September 2025	U	N/A
Goulburn Valley Regional Library Corporation	29 September 2025	U	N/A
Myli – My Community Library Ltd	22 October 2025	U	N/A
North Central Goldfields Regional Library Corporation	9 October 2025	U	N/A
Whitehorse Manningham Regional Library Corporation	21 August 2025	U	N/A
Yarra Plenty Regional Library Service	18 September 2025	U	N/A
Your Library Ltd	25 September 2025	U	N/A
Associated entities			
MomentumOne Shared Services Pty Ltd	Outstanding	Z	N/A
Municipal Association of Victoria	9 October 2025	U	N/A
Procurement Australasia Ltd	17 December 2025	U	N/A
Regent Management Company Pty Limited	Audit in progress	X	N/A
Regional Landfill Clayton South Joint Venture	23 September 2025	U	N/A
Wimmera Southern Mallee Development Limited	Audit in progress	X	N/A

Note: U = unmodified audit opinion. X = audit in progress. Z = audit subject to prior year financial reports' finalisation. N/A = not applicable.
Source: VAGO.

Figure E2: Audits relating to the 2024–25 financial year in progress as of 27 February 2026

Type of agency	Entity name	Why in progress
Council controlled entity	Mildura Tourism and Economic Development Limited	The audit remains in progress while the entity resolves accounting issues arising from its decision to transfer functions to the parent entity, Mildura Rural City Council. Availability of external audit resources has also delayed the completion of the audit.
Associated entities	MomentumOne Shared Services Pty Ltd	The company has been dormant since November 2021. The audit is outstanding as the 2021–22 financial report is yet to be finalised.
Associated entities	Regent Management Company Pty Limited	Delays in resolving asset revaluation issues, together with limited availability of external audit resources, delayed the finalisation of the 2023–24 financial report. This, in turn, impacted the timing of the preparation and audit of the 2024–25 financial report.

Type of agency	Entity name	Why in progress
Associated entities	Wimmera Southern Mallee Development Limited	Availability of the draft financial report and resolution of accounting issues, together with limited availability of external audit resources, has delayed the completion of the audit.

Source: VAGO.

Figure E3: Status of audits relating to prior years previously reported as being in progress

Entity name	Financial year	Date of audit opinion(s)	Financial report	Performance statement
Yarriambiack Shire Council	2023–24	17 April 2025	U	U
MomentumOne Shared Services Pty Ltd	2023–24	Outstanding	Z	N/A
	2022–23	Outstanding	Z	N/A
	2021–22	Audit in progress	X	N/A
Regent Management Company Pty Limited	2023–24	9 December 2025	U	N/A

Note: U = unmodified audit opinion. X = audit in progress. Z = audit subject to prior year financial reports' finalisation. N/A = not applicable.
Source: VAGO.