

# APPENDIX E

## Audit opinions

Figure E1 lists the entities included in this report. It details the type of audit opinion for each entity's 2020–21 financial report and performance statement. It also states the dates we issued each audit opinion.

FIGURE E1: **Audit opinions issued for the local government sector for 2020–21**

	Financial report		Performance statement	
<b>Metropolitan</b>				
Banyule City Council	✓	28 Sep 2021	✓	28 Sep 2021
Bayside City Council	✓	23 Sep 2021	✓	23 Sep 2021
Boroondara City Council	✓	7 Sep 2021	✓	7 Sep 2021
Brimbank City Council	✓	27 Sep 2021	✓	27 Sep 2021
City of Monash	✓	14 Sep 2021	✓	14 Sep 2021
Darebin City Council	✓	12 Oct 2021	✓	12 Oct 2021
Frankston City Council	✓	18 Nov 2021	✓	18 Nov 2021
Peninsula Leisure Pty Ltd	✓	27 Sep 2021	N/A	N/A
Glen Eira City Council	✓	7 Sep 2021	✓	7 Sep 2021
City of Greater Dandenong	✓	17 Sep 2021	✓	17 Sep 2021
Dandenong Market Pty Ltd	✓	3 Sep 2021	N/A	N/A
Hobsons Bay City Council	✓	22 Sep 2021	✓	22 Sep 2021
Kingston City Council	✓	17 Sep 2021	✓	17 Sep 2021
Knox City Council	✓	22 Oct 2021	✓	22 Oct 2021
Manningham City Council	✓	21 Sep 2021	✓	21 Sep 2021
Maribyrnong City Council	✓	27 Sep 2021	✓	27 Sep 2021
Maroondah City Council	✓	27 Aug 2021	✓	27 Aug 2021
City of Melbourne	✓	27 Sep 2021	✓	27 Sep 2021

	Financial report		Performance statement	
Citywide Service Solutions Pty Ltd	✓	14 Sep 2021	N/A	N/A
Queen Victoria Market Pty Ltd	✓	27 Aug 2021	N/A	N/A
Regent Management Company Pty Ltd	N/A	Outstanding	N/A	N/A
Moonee Valley City Council	✓	6 Nov 2021	✓	6 Nov 2021
Moreland City Council	✓	30 Sep 2021	✓	30 Sep 2021
City of Port Phillip	✓	23 Sep 2021	✓	23 Sep 2021
City of Stonnington	✓	26 Nov 2021	✓	26 Nov 2021
Prahran Market Pty Ltd	✓	24 Nov 2021	N/A	N/A
Whitehorse City Council	✓	29 Sep 2021	✓	29 Sep 2021
Yarra City Council	✓	17 Sep 2021	✓	17 Sep 2021
<b>Interface</b>				
Cardinia Shire Council	✓	23 Sep 2021	✓	23 Sep 2021
City of Casey	✓	23 Sep 2021	✓	23 Sep 2021
City of Whittlesea	✓	17 Sep 2021	✓	17 Sep 2021
Hume City Council	✓	17 Sep 2021	✓	17 Sep 2021
City of Melton	✓	21 Sep 2021	✓	21 Sep 2021
Mornington Peninsula Shire Council	✓	22 Sep 2021	✓	22 Sep 2021
Nillumbik Shire Council	✓	6 Oct 2021	✓	6 Oct 2021
Wyndham City Council	✓	5 Oct 2021	✓	5 Oct 2021
Western Leisure Services Pty Ltd	✓	3 Sep 2021	N/A	N/A
Yarra Ranges Shire Council	✓	25 Nov 2021	✓	25 Nov 2021
<b>Regional</b>				
City of Ballarat	✓	30 Sep 2021	✓	30 Sep 2021
City of Greater Bendigo	✓	27 Sep 2021	✓	27 Sep 2021
City of Greater Geelong	✓	22 Sep 2021	✓	22 Sep 2021
Greater Shepparton City Council	✓	28 Sep 2021	✓	28 Sep 2021
Horsham Rural City Council	✓	28 Sep 2021	✓	28 Sep 2021
Latrobe City Council	✓	27 Sep 2021	✓	27 Sep 2021
Mildura Rural City Council	✓	1 Oct 2021	✓	1 Oct 2021
Mildura Tourism and Economic Development Limited	✓	1 Oct 2021	N/A	N/A
Mildura Airport Pty Ltd	N/A	Outstanding	N/A	N/A
Rural City of Wangaratta	✓	19 Oct 2021	✓	19 Oct 2021
Warrnambool City Council	✓	11 Oct 2021	✓	11 Oct 2021
Rural City of Wodonga	✓	24 Oct 2021	✓	24 Oct 2021

## Financial report

## Performance statement

## Large shire

Bass Coast Shire Council	✓	13 Nov 2021	✓	13 Nov 2021
Baw Baw Shire Council	✓	19 Oct 2021	✓	19 Oct 2021
Campaspe Shire Council	✓	17 Sep 2021	✓	17 Sep 2021
Colac Otway Shire Council	✓	4 Nov 2021	✓	4 Nov 2021
Corangamite Shire Council	✓	19 Oct 2021	✓	19 Oct 2021
East Gippsland Shire Council	✓	27 Sep 2021	✓	27 Sep 2021
Glenelg Shire Council	✓	5 Oct 2021	✓	5 Oct 2021
Golden Plains Shire Council	✓	27 Sep 2021	✓	27 Sep 2021
Macedon Ranges Shire Council	✓	28 Sep 2021	✓	28 Sep 2021
Mitchell Shire Council	✓	23 Sep 2021	✓	23 Sep 2021
Moirra Shire Council	✓	27 Sep 2021	✓	27 Sep 2021
Moorabool Shire Council	✓	23 Sep 2021	✓	23 Sep 2021
Mount Alexander Shire Council	✓	29 Sep 2021	✓	29 Sep 2021
Moyne Shire Council	✓	22 Sep 2021	✓	22 Sep 2021
South Gippsland Shire Council	✓	30 Sep 2021	✓	30 Sep 2021
Southern Grampians Shire Council	✓	28 Sep 2021	✓	28 Sep 2021
Surf Coast Shire Council	✓	1 Oct 2021	✓	1 Oct 2021
Swan Hill Rural City Council	✓	29 Sep 2021	✓	29 Sep 2021
Wellington Shire Council	✓	6 Nov 2021	✓	6 Nov 2021

## Small shire

Alpine Shire Council	✓	29 Sep 2021	✓	29 Sep 2021
Ararat Rural City Council	✓	11 Oct 2021	✓	11 Oct 2021
Benalla Rural City Council	✓	5 Oct 2021	✓	5 Oct 2021
Borough of Queenscliffe	✓	4 Oct 2021	✓	4 Oct 2021
Buloke Shire Council	✓	15 Oct 2021	✓	15 Oct 2021
Central Goldfields Shire Council	✓	6 Nov 2021	✓	6 Nov 2021
Gannawarra Shire Council	✓	30 Sep 2021	✓	30 Sep 2021
Hepburn Shire Council	✓	24 Oct 2021	✓	24 Oct 2021
Hindmarsh Shire Council	✓	30 Sep 2021	✓	30 Sep 2021
Indigo Shire Council	✓	1 Oct 2021	✓	1 Oct 2021
Loddon Shire Council	✓	22 Sep 2021	✓	22 Sep 2021
Mansfield Shire Council	✓	23 Sep 2021	✓	23 Sep 2021
Murrindindi Shire Council	✓	27 Sep 2021	✓	27 Sep 2021
Northern Grampians Shire Council	✓	5 Oct 2021	✓	5 Oct 2021

	Financial report		Performance statement	
Pyrenees Shire Council	✓	14 Oct 2021	✓	14 Oct 2021
Strathbogie Shire Council	✓	15 Oct 2021	✓	15 Oct 2021
Towong Shire Council	✓	26 Nov 2021	✓	26 Nov 2021
West Wimmera Shire Council	✓	13 Nov 2021	✓	13 Nov 2021
Yarriambiack Shire Council	✓	20 Oct 2021	✓	20 Oct 2021
<b>Regional library corporations</b>				
Casey Cardinia Regional Library Corporation	✓	16 Sep 2021	N/A	N/A
Corangamite Regional Library Corporation	N/A	Outstanding	N/A	N/A
Eastern Regional Library Corporation	✓	16 Sep 2021	N/A	N/A
Geelong Regional Library Corporation	✓	27 Aug 2021	N/A	N/A
Goulburn Valley Regional Library Corporation	✓	28 Sep 2021	N/A	N/A
North Central Goldfields Regional Library Corporation	✓	22 Sep 2021	N/A	N/A
West Gippsland Regional Library Corporation	✓	17 Sep 2021	N/A	N/A
Whitehorse-Manningham Regional Library Corporation	✓	10 Sep 2021	N/A	N/A
Wimmera Regional Library Corporation	✓	22 Sep 2021	N/A	N/A
Yarra Plenty Regional Library Corporation	✓	21 Oct 2021	N/A	N/A
<b>Associated entities</b>				
Regional Landfill Clayton South Joint Venture	N/A	Outstanding	N/A	N/A
MomentumOne Shared Services Pty Ltd	N/A	Outstanding	N/A	N/A
Municipal Association of Victoria	✓	25 Oct 2021	N/A	N/A
Procurement Australasia Ltd <sup>(a)</sup>	N/A	Outstanding	N/A	N/A
Wangaratta Livestock Exchange Pty Ltd	✓	28 Oct 2021	N/A	N/A
Wimmera Development Association	✓	17 Sep 2021	N/A	N/A

Notes:

N/A = not applicable.

<sup>(a)</sup>Procurement Australasia Ltd has a 30 September balance date.

Source: VAGO.