

# Appendix E:

## Audit opinions

Figure E1 lists the 105 agencies included in this report and details the type of audit opinion for each agency's 2021–22 financial report and performance statement, where applicable. It also states the dates we issued each audit opinion.

Figure E2 provides detail on the 8 audits in progress as at 31 January 2023.

Figure E3 provides an update on 6 audits relating to the 2020–21 financial year that were listed as in progress in our *Results of 2020–21 Audits: Local Government* report.

Figure E1: Audit opinions issued for the local government sector relating to 2021–22

		Financial report		Performance statement	
Metropolitan					
Banyule City Council	✓	05 Oct 2022	✓	05 Oct 2022	
Bayside City Council	✓	28 Sep 2022	✓	28 Sep 2022	
Boroondara City Council	✓	07 Oct 2022	✓	07 Oct 2022	
Brimbank City Council	✓	06 Oct 2022	✓	06 Oct 2022	
Darebin City Council	✓	26 Oct 2022	✓	26 Oct 2022	
Frankston City Council	✓	21 Oct 2022	✓	21 Oct 2022	
Peninsula Leisure Pty Ltd	✓	30 Nov 2022	N/A	N/A	
Glen Eira City Council	✓	16 Sep 2022	✓	16 Sep 2022	
Greater Dandenong City Council	✓	16 Sep 2022	✓	16 Sep 2022	
Dandenong Market Pty Ltd	✓	21 Sep 2022	N/A	N/A	
South East Leisure Pty Ltd	✓	03 Oct 2022	N/A	N/A	
Hobsons Bay City Council	✓	18 Oct 2022	✓	18 Oct 2022	
Kingston City Council	✓	04 Nov 2022	✓	04 Nov 2022	
Knox City Council	✓	20 Oct 2022	✓	20 Oct 2022	
Manningham City Council	✓	26 Sep 2022	✓	26 Sep 2022	
Maribyrnong City Council	✓	28 Sep 2022	✓	28 Sep 2022	
Maroondah City Council	✓	09 Sep 2022	✓	09 Sep 2022	
Melbourne City Council	✓	18 Oct 2022	✓	18 Oct 2022	
Citywide Service Solutions Pty Ltd	✓	09 Sep 2022	N/A	N/A	
Queen Victoria Market Pty Ltd	✓	24 Oct 2022	N/A	N/A	
Merri-bek City Council (formerly Moreland City Council)	✓	28 Sep 2022	✓	28 Sep 2022	
Monash City Council	✓	20 Oct 2022	✓	20 Oct 2022	

	Financial report		Performance statement	
Moonee Valley City Council	✓	06 Oct 2022	✓	06 Oct 2022
Port Phillip City Council	✓	14 Oct 2022	✓	14 Oct 2022
Stonnington City Council	✓	31 Oct 2022	✓	31 Oct 2022
Prahran Market Pty Ltd	✓	29 Aug 2022	N/A	N/A
Whitehorse City Council	✓	18 Oct 2022	✓	18 Oct 2022
Yarra City Council	✓	20 Sep 2022	✓	20 Sep 2022
<b>Interface</b>				
Cardinia Shire Council	✓	30 Sep 2022	✓	30 Sep 2022
Casey City Council	✓	28 Sep 2022	✓	28 Sep 2022
Hume City Council	✓	17 Oct 2022	✓	17 Oct 2022
Melton City Council	✓	07 Oct 2022	✓	07 Oct 2022
Mornington Peninsula Shire Council	✓	21 Oct 2022	✓	21 Oct 2022
Nillumbik Shire Council	✓	26 Oct 2022	✓	26 Oct 2022
Whittlesea City Council	✓	30 Sep 2022	✓	30 Sep 2022
Wyndham City Council	✓	12 Oct 2022	✓	12 Oct 2022
Western Leisure Services Pty Ltd	✓	12 Sep 2022	N/A	N/A
Yarra Ranges Shire Council	✓	31 Oct 2022	✓	31 Oct 2022
<b>Regional</b>				
Ballarat City Council	✓	26 Oct 2022	✓	26 Oct 2022
Greater Bendigo City Council	✓	10 Oct 2022	✓	10 Oct 2022
Greater Geelong City Council	✓	20 Oct 2022	✓	20 Oct 2022
Greater Shepparton City Council	✓	04 Oct 2022	✓	04 Oct 2022
Horsham Rural City Council	✓	20 Oct 2022	✓	20 Oct 2022
Latrobe City Council	✓	17 Oct 2022	✓	17 Oct 2022
Mildura Rural City Council	✓	31 Oct 2022	✓	31 Oct 2022
Mildura Tourism and Economic Development Limited	✓	13 Oct 2022	N/A	N/A
Mildura Airport Pty Ltd	✓	11 Oct 2022	N/A	N/A
Wangaratta Rural City Council	✓	9 Dec 2022	✓	9 Dec 2022
Wangaratta Livestock Exchange Pty Ltd	✓	31 Jan 2023	N/A	N/A
Warrnambool City Council	✓	16 Sep 2022	✓	16 Sep 2022
Wodonga City Council	✓	03 Oct 2022	✓	03 Oct 2022
<b>Large shire</b>				
Bass Coast Shire Council	✓	21 Oct 2022	✓	21 Oct 2022
Baw Baw Shire Council	✓	04 Nov 2022	✓	04 Nov 2022
Campaspe Shire Council	✓	28 Sep 2022	✓	28 Sep 2022

	Financial report		Performance statement	
Colac Otway Shire Council	✓	18 Oct 2022	✓	18 Oct 2022
Corangamite Shire Council	✓	05 Oct 2022	✓	05 Oct 2022
East Gippsland Shire Council	✓	28 Sep 2022	✓	28 Sep 2022
Glenelg Shire Council	✓	12 Oct 2022	✓	12 Oct 2022
Golden Plains Shire Council	✓	27 Oct 2022	✓	27 Oct 2022
Macedon Ranges Shire Council	✓	28 Oct 2022	✓	28 Oct 2022
Mitchell Shire Council	✓	24 Nov 2022	✓	24 Nov 2022
Moira Shire Council	✓	28 Oct 2022	✓	28 Oct 2022
Moorabool Shire Council	✓	28 Sep 2022	✓	03 Nov 2022
Mount Alexander Shire Council	✓	07 Oct 2022	✓	07 Oct 2022
Moyne Shire Council	✓	28 Sep 2022	✓	28 Sep 2022
South Gippsland Shire Council	✓	27 Oct 2022	✓	27 Oct 2022
Southern Grampians Shire Council	✓	11 Oct 2022	✓	11 Oct 2022
Surf Coast Shire Council	✓	04 Oct 2022	✓	04 Oct 2022
Swan Hill Rural City Council	✓	13 Oct 2022	✓	13 Oct 2022
Wellington Shire Council	✓	24 Nov 2022	✓	24 Nov 2022
<b>Small shire</b>				
Alpine Shire Council	✓	07 Oct 2022	✓	07 Oct 2022
Ararat Rural City Council	✓	03 Oct 2022	✓	03 Oct 2022
Benalla Rural City Council	✓	04 Nov 2022	✓	04 Nov 2022
Borough of Queenscliffe	✓	06 Oct 2022	✓	06 Oct 2022
Buloke Shire Council	✓	17 Nov 2022	✓	17 Nov 2022
Central Goldfields Shire Council	✓	06 Oct 2022	✓	06 Oct 2022
Gannawarra Shire Council	✓	28 Sep 2022	✓	28 Sep 2022
Hepburn Shire Council	✓	04 Oct 2022	✓	04 Oct 2022
Hindmarsh Shire Council	✓	10 Oct 2022	✓	10 Oct 2022
Indigo Shire Council	✓	04 Oct 2022	✓	04 Oct 2022
Loddon Shire Council	✓	19 Sep 2022	✓	19 Sep 2022
Mansfield Shire Council	✓	11 Oct 2022	✓	11 Oct 2022
Murrindindi Shire Council	✓	12 Oct 2022	✓	12 Oct 2022
Northern Grampians Shire Council	✓	24 Oct 2022	✓	24 Oct 2022
Pyrenees Shire Council	✓	05 Oct 2022	✓	05 Oct 2022
Strathbogie Shire Council	✓	10 Oct 2022	✓	10 Oct 2022
Towong Shire Council	N/A	Outstanding	N/A	Outstanding
West Wimmera Shire Council	✓	17 Nov 2022	✓	17 Nov 2022

	Financial report		Performance statement	
Yarriambiack Shire Council	✓	14 Oct 2022	✓	14 Oct 2022
<b>Regional library corporations</b>				
Casey-Cardinia Library Corporation	✓	31 Oct 2022	N/A	N/A
Corangamite Regional Library Corporation	N/A	Outstanding	N/A	N/A
Eastern Regional Libraries Corporation	N/A	Outstanding	N/A	N/A
Geelong Regional Library Corporation	✓	24 Oct 2022	N/A	N/A
Goulburn Valley Regional Library Corporation	✓	12 Oct 2022	N/A	N/A
North Central Goldfields Regional Library Corporation	✓	06 Oct 2022	N/A	N/A
West Gippsland Regional Library Corporation	N/A	Outstanding	N/A	N/A
Whitehorse-Manningham Regional Library Corporation	✓	08 Sep 2022	N/A	N/A
Wimmera Regional Library Corporation	N/A	Outstanding	N/A	N/A
Yarra Plenty Regional Library Corporation	✓	13 Oct 2022	N/A	N/A
<b>Associated entities</b>				
MomentumOne Shared Services Pty Ltd	N/A	Outstanding	N/A	N/A
Municipal Association of Victoria	✓	19 Oct 2022	N/A	N/A
Procurement Australasia Ltd <sup>(a)</sup>	✓	20 Dec 2022	N/A	N/A
Regent Management Company Pty Limited	N/A	Outstanding	N/A	N/A
Regional Landfill Clayton Sotuh Joint Venture	N/A	Outstanding	N/A	N/A
Wimmera Development Association Limited <sup>(b)</sup>	✓	24 Nov 2022	N/A	N/A

Notes:

N/A = not applicable.

✓ Unmodified audit opinion.

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

<sup>(b)</sup> Wimmera Development Association Incorporated became Wimmera Development Association Limited on 12 April 2022.

Source: VAGO.

Figure E2: Audits in progress as at 31 January 2023

Type of agency	Agency name	Why in progress
Council	Towong Shire Council	Council has experienced staff turnover.
Library	Corangamite Regional Library Corporation Eastern Regional Libraries Corporation West Gippsland Regional Library Corporation Wimmera Regional Library Corporation	Agencies impacted by resolution of accounting issues associated with the transition to a new operating structure as required by the <i>Local Government Act 2020</i> . Availability of audit resources.
Associated entity	MomentumOne Shared Services Pty Ltd	Towong Shire Council is responsible for the preparation of the company's financial report and the council has experienced staff turnover. Company dormant, effective November 2021.
	Regent Management Company Pty Limited	Delays in finalising the 2020–21 audit has impacted timing of the 2021–22 audit.
	Regional Landfill Clayton South Joint Venture	Delays in finalising the 2020–21 audit has impacted timing of the 2021–22 audit.

Source: VAGO.

Figure E3: Audit opinions issued for the local government sector relating to the 2020–21 financial year that were previously reported as being in progress

	Financial report		Performance statement	
Corangamite Regional Library Corporation	✓	11 Feb 2022	N/A	N/A
Mildura Airport Pty Ltd	✓	07 Jul 2022	N/A	N/A
MomentumOne Shared Services Pty Ltd	✓	24 Dec 2021	N/A	N/A
Procurement Australasia Ltd <sup>(a)</sup>	✓	24 Dec 2021	N/A	N/A
Regent Management Company Pty Limited	✓	18 Nov 2022	N/A	N/A
Regional Landfill Clayton South Joint Venture	✓	23 Jan 2023	N/A	N/A

N/A = not applicable.

✓ Unmodified audit opinion.

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

Source: VAGO.