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	
Interface					
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	
Regional					
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	
Large shire					
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	

Corangamite Shire Council V 05 Oct 2022 V 05 Oct 2022 East Gippsland Shire Council V 28 Sep 2022 V 28 Sep 2022 Glenelg Shire Council V 12 Oct 2022 V 12 Oct 2022 Macedon Ranges Shire Council V 27 Oct 2022 V 27 Oct 2022 Mitchell Shire Council V 28 Oct 2022 V 28 Oct 2022 Moira Shire Council V 28 Oct 2022 V 28 Oct 2022 Moira Shire Council V 28 Sep 2022 V 28 Oct 2022 Mount Alexander Shire Council V 27 Oct 2022 V 03 Nov 2022 Moyne Shire Council V 28 Sep 2022 V 28 Sep 2022 South Gippsland Shire Council V 27 Oct 2022 V 27 Oct 2022 South Gippsland Shire Council V 27 Oct 2022 V 27 Oct 2022 South Gippsland Shire Council V 11 Oct 2022 V 11 Oct 2022 South Gippsland Shire Council V 12 Oct 2022 V 04 Oct 2022		Financ	Financial report		Performance statement	
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Surf Coast Shire Council V 04 Oct 2022 V 04 Oct 2022 Swan Hill Rural City Council V 13 Oct 2022 V 13 Oct 2022 Wellington Shire Council V 24 Nov 2022 V 24 Nov 2022 Small shire Alpine Shire Council V 07 Oct 2022 V 07 Oct 2022 Ararat Rural City Council V 03 Oct 2022 V 03 Oct 2022 Benalla Rural City Council V 04 Nov 2022 V 04 Nov 2022 Borough of Queenscliffe V 06 Oct 2022 V 06 Oct 2022 Buloke Shire Council V 17 Nov 2022 V 17 Nov 2022 Central Goldfields Shire Council V 17 Nov 2022 V 17 Nov 2022 Gannawarra Shire Council V 28 Sep 2022 V 28 Sep 2022 Hepburn Shire Council V 10 Oct 2022 V 04 Oct 2022 Hindmarsh Shire Council V 10 Oct 2022 V 04 Oct 2022 Loddon Shire Council V 19 Sep 2022	South Gippsland Shire Council	✓	27 Oct 2022	√	27 Oct 2022	
Swan Hill Rural City Council J 13 Oct 2022 J 13 Oct 2022 Wellington Shire Council J 24 Nov 2022 J 24 Nov 2022 Small shire Small shire Alpine Shire Council J 07 Oct 2022 J 07 Oct 2022 Ararat Rural City Council J 03 Oct 2022 J 04 Nov 2022 Benalla Rural City Council J 04 Nov 2022 J 04 Nov 2022 Brough of Queenscliffe J 06 Oct 2022 J 06 Oct 2022 Buloke Shire Council J 17 Nov 2022 J 17 Nov 2022 Central Goldfields Shire Council J 06 Oct 2022 J 06 Oct 2022 Gannawarra Shire Council J 08 Oct 2022 J 08 Oct 2022 Hepburn Shire Council J 04 Oct 2022 J 04 Oct 2022 Hindmarsh Shire Council J 04 Oct 2022 J 04 Oct 2022 Indigo Shire Council J 04 Oct 2022 J 04 Oct 2022 Mansfield Shire Council J	Southern Grampians Shire Council	✓	11 Oct 2022	✓	11 Oct 2022	
Wellington Shire Council Jean November 2022 J	Surf Coast Shire Council	✓	04 Oct 2022	✓	04 Oct 2022	
Small shire 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 ✓ 04 Oct 2022 ✓ 04 Oct 2022 Hepburn Shire Council ✓ 04 Oct 2022 ✓ 04 Oct 2022 Hindmarsh Shire Council ✓ 04 Oct 2022 ✓ 04 Oct 2022 Indigo Shire Council ✓ 04 Oct 2022 ✓ 04 Oct 2022 Mansfield Shire Council ✓ 04 Oct 2022 ✓ 04 Oct 2022 Murrindindi Shire Council ✓ 04 Oct 2022 ✓ 11 Oct 2022 Northern Grampians Shire Council ✓ 24 Oct 2022 ✓ <td< td=""><td>Swan Hill Rural City Council</td><td>✓</td><td>13 Oct 2022</td><td>√</td><td>13 Oct 2022</td></td<>	Swan Hill Rural City Council	✓	13 Oct 2022	√	13 Oct 2022	
Alpine Shire Council \(\sqrt{07 Oct 2022} \sqrt{07 Oct 2022} \) Ararat Rural City Council \(\sqrt{03 Oct 2022} \) Benalla Rural City Council \(\sqrt{04 Nov 2022} \) Berough of Queenscliffe \(\sqrt{06 Oct 2022} \) Buloke Shire Council \(\sqrt{17 Nov 2022} \) Central Goldfields Shire Council \(\sqrt{17 Nov 2022} \) Central Goldfields Shire Council \(\sqrt{06 Oct 2022} \) Central Goldfields Shire Council \(\sqrt{06 Oct 2022} \) Central Goldfields Shire Council \(\sqrt{06 Oct 2022} \) Central Goldfields Shire Council \(\sqrt{04 Oct 2022} \) Central Goldfields Shire Council	Wellington Shire Council	√	24 Nov 2022	✓	24 Nov 2022	
Ararat Rural City Council Arabat Council Ararat Rural City Code Council Arabat C	Small shire					
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 ✓ 04 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	Alpine Shire Council	√	07 Oct 2022	✓	07 Oct 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 ✓ 04 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 Strathbogie Shire Council ✓ 10 Oct 2022 ✓ 10 Oct 2022 Towong Shire Council N/A Outstanding N/A Outstanding </td <td>Ararat Rural City Council</td> <td>✓</td> <td>03 Oct 2022</td> <td>✓</td> <td>03 Oct 2022</td>	Ararat Rural City Council	✓	03 Oct 2022	✓	03 Oct 2022	
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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	Buloke Shire Council	√	17 Nov 2022	✓	17 Nov 2022	
Hepburn Shire Council \[\sqrt{04 Oct 2022} \sqrt{04 Oct 2022} \] Hindmarsh Shire Council \[\sqrt{10 Oct 2022} \sqrt{10 Oct 2022} \] Indigo Shire Council \[\sqrt{04 Oct 2022} \sqrt{04 Oct 2022} \] Loddon Shire Council \[\sqrt{19 Sep 2022} \sqrt{19 Sep 2022} \] Mansfield Shire Council \[\sqrt{11 Oct 2022} \sqrt{11 Oct 2022} \] Murrindindi Shire Council \[\sqrt{11 Oct 2022} \sqrt{11 Oct 2022} \] Northern Grampians Shire Council \[\sqrt{24 Oct 2022} \sqrt{24 Oct 2022} \] Pyrenees Shire Council \[\sqrt{05 Oct 2022} \sqrt{05 Oct 2022} \] Strathbogie Shire Council \[\sqrt{10 Oct 2022} \sqrt{10 Oct 2022} \] Towong Shire Council \[\sqrt{N/A Outstanding} \sqrt{N/A Outstanding} \] N/A Outstanding	Central Goldfields Shire Council	✓	06 Oct 2022	\checkmark	06 Oct 2022	
Hindmarsh Shire Council \[\forall \text{10 Oct 2022} \forall \text{10 Oct 2022} \text{10 Oct 2022} \text{10 Oct 2022} \text{10 Oct 2022} \text{10 Oct 2022} \text{19 Sep 2022} \text{19 Sep 2022} \text{11 Oct 2022} \text{11 Oct 2022} \text{11 Oct 2022} \text{11 Oct 2022} \text{12 Oct 2022} \text{12 Oct 2022} \text{12 Oct 2022} \	Gannawarra Shire Council	√	28 Sep 2022	✓	28 Sep 2022	
Indigo Shire Council \(\sqrt{04 Oct 2022} \sqrt{04 Oct 2022} \) Loddon Shire Council \(\sqrt{19 Sep 2022} \) Mansfield Shire Council \(\sqrt{11 Oct 2022} \) Murrindindi Shire Council \(\sqrt{12 Oct 2022} \) Murrindindi Shire Council \(\sqrt{12 Oct 2022} \) Northern Grampians Shire Council \(\sqrt{24 Oct 2022} \) Pyrenees Shire Council \(\sqrt{05 Oct 2022} \) Strathbogie Shire Council \(\sqrt{10 Oct 2022} \) N/A Outstanding N/A Outstanding	Hepburn Shire Council	✓	04 Oct 2022	\checkmark	04 Oct 2022	
Loddon Shire Council \[\sqrt{19 Sep 2022} \] Mansfield Shire Council \[\sqrt{11 Oct 2022} \] Murrindindi Shire Council \[\sqrt{12 Oct 2022} \] Murrindindi Shire Council \[\sqrt{12 Oct 2022} \] Northern Grampians Shire Council \[\sqrt{24 Oct 2022} \] Pyrenees Shire Council \[\sqrt{05 Oct 2022} \] Strathbogie Shire Council \[\sqrt{10 Oct 2022} \] Towong Shire Council \[\sqrt{N/A} \] Outstanding N/A Outstanding	Hindmarsh Shire Council	✓	10 Oct 2022	✓	10 Oct 2022	
Mansfield Shire Council V 11 Oct 2022 Murrindindi Shire Council V 12 Oct 2022 V 12 Oct 2022 Northern Grampians Shire Council V 24 Oct 2022 Pyrenees Shire Council V 05 Oct 2022 Strathbogie Shire Council V 10 Oct 2022 Towong Shire Council N/A Outstanding N/A Outstanding	Indigo Shire Council	✓	04 Oct 2022	√	04 Oct 2022	
Murrindindi Shire Council \(\sqrt{12 Oct 2022} \sqrt{12 Oct 2022} \) Northern Grampians Shire Council \(\sqrt{24 Oct 2022} \) Pyrenees Shire Council \(\sqrt{05 Oct 2022} \) Strathbogie Shire Council \(\sqrt{10 Oct 2022} \) \(\sqrt{10 Oct 2022} \) Towong Shire Council \(\sqrt{N/A} \) Outstanding N/A Outstanding	Loddon Shire Council	✓	19 Sep 2022	√	19 Sep 2022	
Northern Grampians Shire Council \(\sqrt{24 Oct 2022} \sqrt{24 Oct 2022} \) Pyrenees Shire Council \(\sqrt{05 Oct 2022} \) Strathbogie Shire Council \(\sqrt{10 Oct 2022} \) Towong Shire Council N/A Outstanding N/A Outstanding	Mansfield Shire Council	✓	11 Oct 2022	√	11 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	Murrindindi Shire Council	✓	12 Oct 2022	√	12 Oct 2022	
Strathbogie Shire Council √ 10 Oct 2022 √ 10 Oct 2022 Towong Shire Council N/A Outstanding N/A Outstanding	Northern Grampians Shire Council	✓	24 Oct 2022	✓	24 Oct 2022	
Towong Shire Council N/A Outstanding N/A Outstanding	Pyrenees Shire Council	✓	05 Oct 2022	✓	05 Oct 2022	
	Strathbogie Shire Council	✓	10 Oct 2022	✓	10 Oct 2022	
West Wimmera Shire Council ✓ 17 Nov 2022 ✓ 17 Nov 2022	Towong Shire Council	N/A	Outstanding	N/A	Outstanding	
	West Wimmera Shire Council		17 Nov 2022	√	17 Nov 2022	

Fir		ial report Performance staten		nce statement
Yarriambiack Shire Council	√	14 Oct 2022	√	14 Oct 2022
Regional library corporations				
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
Associated entities				
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 ^(a)	✓	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 ^(b)	✓	24 Nov 2022	N/A	N/A

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.

N/A = not applicable.

✓ Unmodified audit opinion.

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

⁽b) Wimmera Development Association Incorporated became Wimmera Development Association Limited on 12 April 2022. Source: VAGO.

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

Corangamite Regional Library Corporation	Financial report		Performance statement	
	√	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 ^(a)	✓	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.

Source: VAGO.

[✓] Unmodified audit opinion.

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