

# 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 2022–23 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 in progress as at 29 February 2024.

Figure E3 provides an update on 8 audits relating to the 2021–22 financial year that were listed as in progress in our *Results of 2021–22 Audits: Local Government* report.

Figure E1: Audit opinions issued for the local government sector for 2022–23

	Financial report		Performance statement	
<b>Metropolitan</b>				
Banyule City Council	✓	6 Oct 2023	✓	6 Oct 2023
Bayside City Council	✓	25 Sep 2023	✓	25 Sep 2023
Boroondara City Council	✓	16 Oct 2023	✓	16 Oct 2023
Brimbank City Council	✓	9 Oct 2023	✓	9 Oct 2023
Darebin City Council	✓	2 Oct 2023	✓	2 Oct 2023
Frankston City Council	✓	9 Oct 2023	✓	9 Oct 2023
Peninsula Leisure Pty Ltd	✓	20 Sep 2023	N/A	N/A
Glen Eira City Council	✓	13 Sep 2023	✓	13 Sep 2023
Greater Dandenong City Council	✓	3 Oct 2023	✓	3 Oct 2023
Dandenong Market Pty Ltd	✓	29 Aug 2023	N/A	N/A
South East Leisure Pty Ltd	✓	11 Oct 2023	N/A	N/A
Hobsons Bay City Council	✓	20 Sep 2023	✓	20 Sep 2023
Kingston City Council	✓	16 Oct 2023	✓	16 Oct 2023
Knox City Council	✓	19 Oct 2023	✓	19 Oct 2023
Manningham City Council	✓	18 Sep 2023	✓	18 Sep 2023
Maribyrnong City Council	✓	22 Sep 2023	✓	22 Sep 2023
Maroondah City Council	✓	12 Sep 2023	✓	12 Sep 2023
Melbourne City Council	✓	6 Oct 2023	✓	6 Oct 2023
Citywide Service Solutions Pty Ltd	✓	7 Sep 2023	N/A	N/A
Queen Victoria Market Pty Ltd	✓	24 Aug 2023	N/A	N/A
Merri-bek City Council	✓	26 Sep 2023	✓	26 Sep 2023

	Financial report		Performance statement	
Monash City Council	✓	18 Oct 2023	✓	18 Oct 2023
Moonee Valley City Council	✓	3 Oct 2023	✓	3 Oct 2023
Port Phillip City Council	✓	5 Oct 2023	✓	5 Oct 2023
Stonnington City Council	✓	9 Nov 2023	✓	9 Nov 2023
Prahran Market Pty Ltd	✓	10 Oct 2023	N/A	N/A
Whitehorse City Council	✓	13 Oct 2023	✓	13 Oct 2023
Yarra City Council	✓	18 Sep 2023	✓	18 Sep 2023
<b>Interface</b>				
Cardinia Shire Council	✓	22 Sep 2023	✓	22 Sep 2023
Casey City Council	✓	28 Sep 2023	✓	28 Sep 2023
Hume City Council	✓	16 Oct 2023	✓	16 Oct 2023
Melton City Council	✓	10 Oct 2023	✓	10 Oct 2023
Mornington Peninsula Shire Council	✓	10 Oct 2023	✓	10 Oct 2023
Nillumbik Shire Council	✓	27 Oct 2023	✓	27 Oct 2023
Whittlesea City Council	✓	22 Sep 2023	✓	22 Sep 2023
Wyndham City Council	✓	4 Oct 2023	✓	4 Oct 2023
Western Leisure Services Pty Ltd	✓	13 Sep 2023	N/A	N/A
Yarra Ranges Shire Council	✓	3 Nov 2023	✓	3 Nov 2023
<b>Regional</b>				
Ballarat City Council	✓	11 Dec 2023	✓	11 Dec 2023
Greater Bendigo City Council	✓	3 Oct 2023	✓	3 Oct 2023
Greater Geelong City Council	✓	27 Sep 2023	✓	27 Sep 2023
Greater Shepparton City Council	✓	6 Oct 2023	✓	6 Oct 2023
Horsham Rural City Council	✓	18 Oct 2023	✓	18 Oct 2023
Latrobe City Council	✓	18 Oct 2023	✓	18 Oct 2023
Mildura Rural City Council	✓	24 Oct 2023	✓	24 Oct 2023
Mildura Airport Pty Ltd	✓	24 Oct 2023	N/A	N/A
Mildura Tourism and Economic Development Limited	✓	24 Oct 2023	N/A	N/A
Wangaratta Rural City Council	✓	20 Oct 2023	✓	20 Oct 2023
Wangaratta Livestock Exchange Pty Ltd	✓	4 Oct 2023	N/A	N/A
Warrnambool City Council	✓	3 Oct 2023	✓	3 Oct 2023
Wodonga City Council	✓	12 Oct 2023	✓	12 Oct 2023
<b>Large shires</b>				
Bass Coast Shire Council	✓	26 Oct 2023	✓	26 Oct 2023
Baw Baw Shire Council	✓	16 Oct 2023	✓	16 Oct 2023
Campaspe Shire Council	✓	4 Oct 2023	✓	4 Oct 2023

	Financial report		Performance statement	
Campaspe Port Enterprise Pty Ltd <sup>(a)</sup>	✓	28 Nov 2023	N/A	N/A
Colac Otway Shire Council	✓	18 Oct 2023	✓	18 Oct 2023
Corangamite Shire Council	✓	5 Oct 2023	✓	5 Oct 2023
East Gippsland Shire Council	✓	13 Oct 2023	✓	13 Oct 2023
Glenelg Shire Council	✓	26 Oct 2023	✓	26 Oct 2023
Golden Plains Shire Council	✓	25 Oct 2023	✓	25 Oct 2023
Macedon Ranges Shire Council	✓	6 Oct 2023	✓	6 Oct 2023
Mitchell Shire Council	✓	30 Oct 2023	✓	30 Oct 2023
Moira Shire Council	✓	24 Oct 2023	✓	24 Oct 2023
Moorabool Shire Council	✓	18 Oct 2023	✓	18 Oct 2023
Mount Alexander Shire Council	✓	26 Sep 2023	✓	26 Sep 2023
Moyne Shire Council	✓	16 Oct 2023	✓	16 Oct 2023
South Gippsland Shire Council	✓	27 Oct 2023	✓	27 Oct 2023
Southern Grampians Shire Council	✓	6 Dec 2023	✓	6 Dec 2023
Surf Coast Shire Council	✓	3 Oct 2023	✓	3 Oct 2023
Swan Hill Rural City Council	✓	6 Oct 2023	✓	6 Oct 2023
Wellington Shire Council	✓	5 Oct 2023	✓	5 Oct 2023
<b>Small shires</b>				
Alpine Shire Council	✓	3 Nov 2023	✓	3 Nov 2023
Ararat Rural City Council	✓	6 Oct 2023	✓	6 Oct 2023
Benalla Rural City Council	✓	21 Dec 2023	✓	21 Dec 2023
Borough of Queenscliffe	✓	6 Oct 2023	✓	6 Oct 2023
Buloke Shire Council	✓	16 Oct 2023	✓	16 Oct 2023
Central Goldfields Shire Council	✓	31 Oct 2023	✓	31 Oct 2023
Gannawarra Shire Council	✓	3 Oct 2023	✓	3 Oct 2023
Hepburn Shire Council	✓	5 Oct 2023	✓	5 Oct 2023
Hindmarsh Shire Council	✓	11 Oct 2023	✓	11 Oct 2023
Indigo Shire Council	✓	3 Nov 2023	✓	3 Nov 2023
Loddon Shire Council	✓	13 Sep 2023	✓	13 Sep 2023
Mansfield Shire Council	✓	6 Dec 2023	✓	6 Dec 2023
Murrindindi Shire Council	✓	6 Oct 2023	✓	6 Oct 2023
Northern Grampians Shire Council	✓	27 Oct 2023	✓	27 Oct 2023
Pyrenees Shire Council	✓	10 Oct 2023	✓	10 Oct 2023
Strathbogie Shire Council	✓	11 Oct 2023	✓	11 Oct 2023
Towong Shire Council	✓	20 Nov 2023	✓	20 Nov 2023
West Wimmera Shire Council	N/A	Outstanding	N/A	Outstanding
Yarriambiack Shire Council	✓	11 Oct 2023	✓	11 Oct 2023

	Financial report	Performance statement		
<b>Library corporations</b>				
Casey-Cardinia Library Corporation	✓	30 Oct 2023	N/A	N/A
Eastern Regional Libraries Corporation	✓	31 Oct 2023	N/A	N/A
Geelong Regional Library Corporation	✓	25 Aug 2023	N/A	N/A
Goulburn Valley Regional Library Corporation	✓	2 Oct 2023	N/A	N/A
Myli – My Community Library Ltd <sup>(b)</sup>	✓	26 Oct 2023	N/A	N/A
North Central Goldfields Regional Library Corporation	✓	21 Sep 2023	N/A	N/A
Whitehorse Manningham Regional Library Corporation	✓	18 Sep 2023	N/A	N/A
Wimmera Regional Library Corporation	N/A	Outstanding	N/A	N/A
Yarra Plenty Regional Library Service	✓	22 Sep 2023	N/A	N/A
<b>Associated entities</b>				
MomentumOne Shared Services Pty Ltd	N/A	Outstanding	N/A	N/A
Municipal Association of Victoria	✓	12 Oct 2023	N/A	N/A
Procurement Australasia Ltd <sup>(c)</sup>	✓	20 Dec 2023	N/A	N/A
Regent Management Company Pty Limited	✓	31 Jan 2023	N/A	N/A
Regional Landfill Clayton South Joint Venture	✓	18 Dec 2023	N/A	N/A
Wimmera Southern Mallee Development Limited <sup>(d)</sup>	✓	2 Nov 2023	N/A	N/A

Notes:

N/A = not applicable.

✓ Unmodified audit opinion.

<sup>(a)</sup> Campaspe Port Enterprise Pty Ltd, established 1 October 2021, commenced operations during 2022–23.

<sup>(b)</sup> Myli – My Community Library Ltd, established 25 August 2021, assumed responsibility for the provision of library services previously provided by West Gippsland Regional Library Corporation on 1 July 2022.

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

<sup>(d)</sup> Wimmera Development Association Limited became Wimmera Southern Mallee Development Limited during 2022–23.

Source: VAGO.

Figure E2: Audits in progress as at 29 February 2024

Type of agency	Agency name	Why in progress
Council	West Wimmera 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.
Library	Wimmera Regional Library Corporation	Library corporation impacted by resolution of accounting issues associated with the transition to a new operating structure effective 1 July 2023. The library corporation will be wound up during 2024.
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 during 2022. Company dormant, effective November 2021.

Source: VAGO.

Figure E3: 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	
Corangamite Regional Library Corporation <sup>(a)</sup>	N/A	Liquidated	N/A	N/A
Eastern Regional Libraries Corporation	✓	26 May 2023	N/A	N/A
MomentumOne Shared Services Pty Ltd	N/A	Outstanding	N/A	N/A
Regent Management Company Pty Limited	✓	06 Jun 2023	N/A	N/A
Regional Landfill Clayton South Joint Venture	✓	19 Jul 2023	N/A	N/A
Towong Shire Council	✓	28 Apr 2023	✓	28 Apr 2023
West Gippsland Regional Library Corporation <sup>(b)</sup>	✓	19 Jun 2023	N/A	N/A
Wimmera Regional Library Corporation	✓	26 May 2023	N/A	N/A

N/A = not applicable.

✓ Unmodified audit opinion.

<sup>(a)</sup> Corangamite Regional Library Corporation appointed a liquidator to wind up the corporation. The member councils, Corangamite Shire Council and Moyne Shire Council, assumed responsibility for the direct provision of library services within their respective municipalities effective 1 July 2022. The net assets of the library corporation was distributed to the member councils.

<sup>(b)</sup> West Gippsland Regional Library Corporation ceased trading on 30 June 2022. Effective 1 July 2022, Myli – My Community Library Ltd assumed responsibility for the provision of library services.

Source: VAGO.