

Appendix C:

Review scope and method

Scope of this review

Who we examined

We examined the following entities:

Entity	Their key responsibilities
LGV	Providing policy advice, overseeing legislation and working with Victoria's 79 local councils to support responsive and accountable local government services. LGV is responsible for developing and coordinating the LGPRF. LGV is a part of the Department of Government Services.
Selected local councils	Local councils have a range of planning and reporting responsibilities set out under the <i>Local Government Act 2020</i> and <i>Local Government (Planning and Reporting) Amendment Regulations 2022</i> .

Our review objective

To determine whether LGV and audited councils have implemented all the recommendations from our 2019 audit *Reporting on Local Government Performance*.

What we examined

We assessed:

- progress in implementing actions agreed in response to our recommendations from 2019
- causes of delays in implementing recommendations, where applicable.

Conducting this review

Assessing performance

The recommendations from the 2019 audit are the criteria for this engagement.

Our methods

As part of the review, we:

- reviewed and analysed documents from the agencies
- met regularly with key staff.

Level of assurance

In an assurance review, we primarily rely on the agency's representations and internally generated information to form our conclusions. By contrast, in a performance audit, we typically gather evidence from an array of internal and external sources, which we analyse and substantiate using various methods. Therefore, an assurance review obtains a lower level of assurance than a performance audit (meaning we have slightly less confidence in the accuracy of our conclusion).

Compliance

We conducted our review in accordance with the *Audit Act 1994* and ASAE 3500 *Performance Engagements* to obtain limited assurance to provide a basis for our conclusion.

We complied with the independence and other relevant ethical requirements related to assurance engagements.

We also provided copies of the report to the Department of Premier and Cabinet and the Department of Treasury and Finance.

Cost and time

The full cost of the review and preparation of this report was \$315,000.

The duration of the review was 8 months from initiation to tabling.
