

Western Australian Auditor General's Report



Local Government COVID-19 Financial Hardship Support



Report 5: 2021-22

15 October 2021

**Office of the Auditor General
Western Australia**

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The Office of the Auditor General acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures, and to Elders both past and present.

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

**Local Government COVID-19 Financial
Hardship Support**

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**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

LOCAL GOVERNMENT COVID-19 FINANCIAL HARDSHIP SUPPORT

This report has been prepared for submission to Parliament under the provisions of section 25 of the *Auditor General Act 2006*.

Performance audits are an integral part of my Office's overall program of audit and assurance for Parliament. They seek to provide Parliament and the people of WA with assessments of the effectiveness and efficiency of public sector programs and activities, and identify opportunities for improved performance.

This audit assessed if local government entities provided effective financial hardship support to assist ratepayers impacted by COVID-19 response measures.

I wish to acknowledge the entities' staff for their cooperation with this audit.

A handwritten signature in black ink, appearing to read 'C Spencer'.

CAROLINE SPENCER
AUDITOR GENERAL
15 October 2021

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Auditor General's overview

COVID-19 policy responses have had a profound impact on not only the way we live and work but, for many, the ability to work at all. This resulted in many people experiencing reduced and uncertain incomes with consequent financial implications and hardship. This was particularly the case early in the pandemic in 2020, and during the subsequent government-mandated lockdowns of the first half of 2021.



This report summarises our performance audit of the financial hardship support provided by local government (LG) entities in 2020-21 to ratepayers impacted by the COVID-19 pandemic. We conducted the audit partly in response to requests we received to audit LG entities' processes for providing financial hardship support to ratepayers.

LG entities provided support above what was requested by the State Government. They not only provided financial support to ratepayers assessed as being in financial hardship but, at their own initiative, supported all ratepayers. Most support came in the form of interest waivers and allowing ratepayers additional time to pay rates. This came at a direct cost to LG entities' revenues, which may present budgetary impacts for some years.

Most LG entities had a financial hardship policy in 2020-21, and it was encouraging to find that most have kept these for 2021-22 or have taken a longer-term view and adapted their policies to apply beyond the pandemic.

A key message from this audit, however, is the importance of LG entities applying a commonsense and balanced approach to probity. We observed that some LG entities set a very high bar for ratepayers to access financial support of only a few hundred dollars a year, or less. This includes, in some cases, requiring ratepayers to see a financial counsellor, which could be a significant time impost and emotional intrusion on people in need of short-term financial relief. Policies and assessment processes should balance the need for proportionate assurance that support is provided only to ratepayers experiencing genuine financial hardship, against the need to provide timely support to those in need.

Providing clear public information about processes and the type and amount of support available will also help potential applicants decide whether the benefits of applying outweigh the time and effort, thereby reducing the administrative load on both LG entities and the ratepayers they serve.

Executive summary

Introduction

The objective of the audit was to assess if local government (LG) entities provided effective financial hardship support to assist ratepayers impacted by COVID-19 response measures.

We assessed if the City of Belmont (Belmont), Shire of Northampton (Northampton) and City of Rockingham (Rockingham) had financial hardship policies in 2020-21, and if they processed applications effectively. We also confirmed if Western Australia's (WA) other 134¹ LG entities had policies in place.

Background

The State Government recognised that restrictions introduced in response to the COVID-19 pandemic would cause financial hardship for many people, potentially reducing their ability to pay property rates.

On 8 May 2020, the Minister for Local Government issued Ministerial Circular 03-2020 (Circular), which encouraged LG entities to adopt financial hardship policies to assist ratepayers. On the same day the Minister issued Local Government (COVID-19 Response) Order 2020 (Order).² The Order applied for 2020-21 and capped the maximum amount of interest that LG entities could charge all ratepayers and prevented LG entities imposing interest or other charges on ratepayers they assessed as experiencing financial hardship due to COVID-19.

We expected LG entities to have adopted a financial hardship policy and to have complied with the Order. We also expected that LG entities' processes to implement their policies would follow better practice guidance³ and reflect the dollar value of support available to each ratepayer and the administration costs and risks to the LG entity. For example, a ratepayer owing \$1,500 in overdue rates could receive a penalty interest waiver of up to \$120 (at 8% per annum being the maximum rate allowed under the Order).

In terms of processes, we expected that LG entities:

- had a current Council-approved financial hardship policy
- actively promoted the policy to their ratepayers and made the policy and application form publicly available
- used clear eligibility and assessment criteria and timeframes to process applications
- kept clear records of applications and outcomes
- identified and managed actual, potential and perceived conflicts of interest for staff who assessed applications
- improved their application and assessment processes in response to complaint feedback.

¹ Western Australia has a total of 148 local government entities. We did not audit the 9 regional councils and 2 Indian Ocean Territories.

² On 1 June 2021, Local Government (COVID-19 Response) Amendment Order 2021 was issued to extend the Order to 2021-22.

³ Western Australian Local Government Association (WALGA), Good Governance in Practice: Implementing a Financial Hardship Policy - A Guide for Developing Administrative Practices.

Conclusion

Of WA's 137 LG entities, 123 had a financial hardship policy in 2020-21. At October 2021, 109 LG entities have policies in 2021-22, of which 105 are available on their websites. The 3 LG entities we reviewed had policies and provided financial support at their own discretion to all ratepayers (not just those experiencing financial hardship), such as waiving interest or allowing additional time to pay rates.

Northampton did not promote its policy or the availability of financial support to its ratepayers and did not establish processes to implement its policy. The Shire did not receive any financial hardship applications.

Belmont and Rockingham promoted the availability of financial support to their ratepayers, made their policies and application forms available on their websites, and established eligibility criteria and processes to assess applications in line with their policies:

- Belmont's processes reflected the dollar value of support available to each ratepayer and the administration costs and risks to the LG entity.
- Rockingham's policy and processes were designed to cover both general and COVID-19 specific financial hardship and to provide applicants with the maximum financial assistance they were entitled to under the policy. However, in our view this approach was time consuming and onerous for ratepayers in need of short term support, and likely meant the City's costs to process each application exceeded the risks and dollar value of COVID specific support available to individual ratepayers. Streamlining processes could reduce information requirements for applicants and provide more timely responses.

Findings

All 3 sampled LG entities had financial hardship policies but only 2 informed their ratepayers

Belmont, Northampton and Rockingham adopted financial hardship policies in response to the Ministerial Circular. Their policies and how they were promoted and applied are summarised in Table 1.

Northampton's policy was available on its website, but the Shire did not otherwise notify ratepayers of its existence or that financial support was available to them. This was contrary to its policy to write to ratepayers with accounts in arrears, encouraging them to apply for support. At the time of the audit, Northampton had not extended its policy or adopted another for 2021-22 rates. Northampton Council subsequently approved an updated policy on 17 September 2021.

	Belmont	Northampton	Rockingham
2020-21			
Policy title	<i>Financial Hardship Policy (COVID-19)</i>	<i>Financial Hardship Policy and Procedures – Rate Debtors</i>	<i>Council Policy - Financial Hardship</i>
Adoption date	26 May 2020	22 June 2020	28 July 2020
Policy applies to:			
COVID-19 related financial hardship	✓	✓	✓
General financial hardship	✗	✗	✓
Unpaid rates	At adoption date and for 2020-21	At adoption date and for 2020-21	At adoption date and for 2020-21 and beyond
Eligible ratepayers	All	All	Residential and small businesses
Publicised to ratepayers:			
Multiple channels	✓	✗	✓
Policy on website	✓	✓	✓
Application form on website	✓	✗	✓
2021-22			
Policy title	<i>Financial Hardship Policy</i>	<i>Financial Hardship Policy and Procedures – Rate Debtors</i>	<i>Council Policy - Financial Hardship</i>
Adoption date	22 June 2021	17 September 2021	28 July 2020

Source: OAG using LG entity information

Table 1: Financial hardship policies adopted by the 3 audited LG entities

COVID-19 financial hardship support measures

The 3 LG entities provided financial support to all ratepayers (not just those they assessed as experiencing financial hardship). For example:

- 2020-21 total rates revenue⁴, and fees and charges were kept at or below 2019-20 levels
- Belmont and Northampton did not charge interest on unpaid rates for part of 2019-20
- Belmont and Rockingham gave ratepayers an extra 4 months to pay 2020-21 rates before charging penalty interest
- Rockingham did not charge instalment interest in 2020-21.

In addition, the 3 LG entities’ policies offered the following financial supports to ratepayers assessed as experiencing financial hardship due to COVID-19 (Table 2).

Financial support measures on rates	Belmont	Northampton	Rockingham
Waive instalment interest and administration charges	✓	✓	✓*
Waive penalty interest	✓	✓	✓
Extra time to pay after due date	✓	✓	✓
Suspend debt recovery	✓*	✓	✓
Additional once-off relief or write-off	✓	Not offered	✓

* Support not included in policy but provided in practice

Source: OAG using LG entity information

Table 2: Financial support measures for ratepayers assessed as experiencing COVID-19 financial hardship during 2020-21

Most financial support was provided through interest waivers. This contributed to sizeable reductions in LG entities’ revenues from interest on overdue rates and instalment payments in 2019-20 and 2020-21 (Table 3). Over the 3 financial years from 2018-19 to 2020-21, the LG entities’ interest revenues decreased by 13% at Belmont, 37% at Northampton, and 84% at Rockingham. This, along with other reduced revenues from the freezing of property rates and the closure of recreational, sporting and community facilities during the pandemic, may present budgetary challenges for LG entities for some years.

LG entity	2020-21*	2019-20	2018-19
	(\$)	(\$)	(\$)
Belmont	225,213	248,602	260,318
Northampton	32,433	38,126	51,690
Rockingham	189,168	1,233,123	1,215,543

* Unaudited figures provided by LG entities

Source: OAG using LG entity information

Table 3: LG entities’ revenue from interest on overdue rates and instalment payments in the last 3 financial years

⁴ The value of rates for individual ratepayers could vary, but total rate revenue for each LG entity was frozen.

Belmont and Rockingham effectively processed applications while Northampton did not receive any

Belmont and Rockingham's processes to assess applications, and to identify and manage conflicts of interest, were in line with their policies and were generally effective. Both LG entities kept records of applications received and their outcomes. Northampton did not establish any processes but also did not receive any applications. Clear processes contribute to consistent, timely and transparent decision making.

Belmont received 53 applications and approved 32. Most approved applicants received more than 1 type of support including waivers of interest and administration charges and extra time to pay. Around one-third also received a rates rebate of up to \$250 (of which the median value received was \$40). Applications were rejected for reasons including being assessed as not experiencing COVID-19 related hardship and providing insufficient information. We reviewed 10 applications and found:

- clear eligibility and assessment criteria that aligned with the intent of the City's policy. This supported consistent and timely assessment of applications and provision of support to the City's ratepayers
- minimal supporting information requirements that reflected the dollar value of support available to each ratepayer and the administration costs and risks to the City. The City accepted a Centrelink Job Keeper or Job Seeker statement, or a redundancy letter from an employer as sufficient evidence for reduced income
- 6 of the 10 applications were submitted with sufficient information to demonstrate eligibility and did not require staff follow-up. These applications were processed, approved and a decision communicated to the applicant within 3 days (which is less than the 10-day target established by the City's customer service charter). The remaining 4 applicants had to provide further supporting information. Three were advised of the outcome in 4, 21 and 96 days from the time they applied, and 1 was pending further information at the time of our review
- consistent with the Order, the City did not charge interest or administration fees to approved applicants
- the City relied on existing employee declarations against its code of conduct to identify and manage conflicts of interest in the assessment process. Additional assurance would be provided if the City implemented a process to confirm that staff who assess financial hardship applications do not have any conflicts of interest when assessing applications. However, we did not become aware of any conflicts for the applications we reviewed
- the City's complaints register did not list any formal complaints from ratepayers about its hardship policy, processes or decisions.

Rockingham received 70 applications and approved 41. Most approved applicants received more than 1 type of support. All approved applicants were allowed extra time to pay, most had interest and administration fees waived, and around 15% received a one-off rebate of \$200. Applications were rejected for reasons including being assessed as not experiencing COVID-19 related hardship or providing insufficient information. We reviewed 9 applications for COVID-19 specific relief and found:

- Rockingham's eligibility and assessment criteria aligned with the intent of its policy. Applicants were assessed against general financial hardship criteria and, if found not eligible, were then assessed against COVID-19 specific criteria. This allowed applicants to be assessed for maximum financial assistance under the policy. The City kept the

applications open and followed-up applicants for supporting information. In our view this approach was time consuming and onerous for ratepayers in need of short term support, and likely meant the City's costs to process each application exceeded the risks and dollar value of COVID-19 specific support available to individual ratepayers (which was in the order of \$250⁵ for 2020-21, or about 20% of the median rate value):

- all 9 applicants indicated they were seeking COVID-19 specific support but were required to provide information to demonstrate eligibility for general financial hardship support
- this required applicants to enter into a payment arrangement with the City to pay off their rates for the current and next year by the end of next financial year. The 6 applicants that could not meet this requirement were asked to provide an income and expense statement from a State-funded financial counsellor
- 1 of the 6 applicants provided the required statement and their support was approved in 22 days, another application was considered withdrawn by the City after 20 days due to the applicant's changed circumstances. The remaining 4 applications remained open for between 143 and 271 days.
- consistent with the Order, the City did not charge interest or administration fees to approved applicants. Further, the City did not take legal action against ratepayers while assessing their applications and any interest charges were reversed if approval was granted
- the City relied on existing employee declarations against its code of conduct to identify and manage conflicts of interest in the assessment process. Additional assurance would be provided if the City implemented a process to confirm that staff who assess financial hardship applications do not have any conflicts of interest when assessing applications. However, we did not become aware of any conflicts for the applications we reviewed
- the City's complaints register did not include any formal complaints from ratepayers about its policy, processes or decisions.

Northampton did not receive any applications for COVID-19 financial support. The Shire's policy was available on its website, but it was not promoted to ratepayers. This may have limited ratepayer knowledge about the support available to them. Furthermore, the Shire did not create an application form or other processes to support the assessment of applications. At the time of our review Northampton had not received any formal complaints about its policy or lack of processes.

Most of the State's 137 LG entities have a financial hardship policy

Of WA's 137 LG entities, 123 advised they had a financial hardship policy in 2020-21. Three of the 34 LG entities in the Perth and Peel region, and 11 of the 103 LG entities in regional WA advised they did not (Table 4).

	Perth and Peel entities	Regional WA entities	Total
Number with a financial hardship policy	31	92	123

⁵ For example, a ratepayer owing \$1,278 in overdue rates (being the median value of residential rates in Rockingham in 2020-21) would have received an interest waiver of about \$51 (at 8% per annum for 6 months). They may have also received a rebate of \$200 if found eligible for COVID-19 support.

	Perth and Peel entities	Regional WA entities	Total
Number without a financial hardship policy	3	11	14
Total	34	103	137
Percent with a financial hardship policy	91%	89%	90%

Source: OAG using LG entity information

Table 4: LG entities with a financial hardship policy in 2020-21

On 1 June 2021, the Minister for Local Government issued the Local Government (COVID-19 Response) Amendment Order 2021 to extend the requirements of the Order to 2021-22. The Order specifies instalment interest thresholds that LG entities must comply with based on whether they do or do not have a financial hardship policy in place.

At October 2021, 109 LG entities advised they have policies in 2021-22, 105 of which made the policies available online. LG entities might continue to apply their 2020-21 financial hardship policies or might be in the process of updating them to apply to 2021-22 rates.

As a result of our audit information request, some LG entities updated their policies or sought Council approval to apply the policies to 2021-22 rates.

LG entities that do not have a financial hardship policy in 2021-22 may still support ratepayers. For example, through flexible payment arrangements.

Information on the 2020-21 and 2021-22 financial hardship policies of all 137 LG entities is presented in Appendix 1.

Recommendations

All LG entities, including those not sampled in this audit, should review their policies and implement processes to support their approach to providing financial hardship support to ratepayers. LG entities should balance application and assessment costs with the value of any support provided, and ensure they:

1. have a current Council-approved financial hardship policy that, if they want to charge the higher threshold of instalment interest, covers 2021-22 rates
2. actively promote the policy to their ratepayers and make the policy and application form publicly available (Northampton)
3. put in place clear eligibility and assessment criteria and timeframes to process applications (Northampton and Rockingham)
4. maintain records of applications and outcomes
5. identify and manage actual, potential and perceived conflicts of interest for staff who assess applications (Belmont, Northampton and Rockingham)
6. review their application and assessment processes in response to complaint feedback.

Under section 7.12A of the *Local Government Act 1995*, the 3 sampled LG entities are required to prepare an action plan addressing significant matters relevant to them for submission to the Minister for Local Government within 3 months of this report being tabled in Parliament, and within 14 days of submission publish it on their website. The action plans should address the recommendations relevant to each entity as indicated in the brackets above.

Response from the City of Belmont

The City of Belmont is especially proud that in the short time available it was able to implement processes in response to the Financial Hardship requirements, we welcome the OAG's acknowledgement of what we were able to do well during this time.

The City appreciates the recommendations and areas for improvement and these will be or have been incorporated to ensure there is continuous improvement and transparency of processes.

Response from the Shire of Northampton

The Shire of Northampton has co-operated fully with Office of Auditor General (OAG) in relation to "Financial Hardship" performance audit. We didn't find any major factual inaccuracies in the audit report and we intend to address any shortcomings in our approach to this matter.

Whilst the Shire didn't actively promote the Financial Hardship Policy our staff have always encouraged ratepayers that were having financial hardship to go onto payment plans. Additionally, we have a very small proportion of ratepayers on payment plans and outstanding rates debtors. Currently we have less than 20 ratepayers on a payment plan and our rate debt is approximately 4% of our annual rate billings. Therefore the impact of ratepayers not being aware of the Financial Hardship policy would have been minimal due to our pro-active approach to helping ratepayers that are having difficulty.

Council has approved the extension of our Financial Hardship policy to apply for rates levied in the current 2021/2022 financial year and we have implemented other measures to ensure we comply with the requirements of the points raised in the "Emerging Findings" report.

Response from the City of Rockingham

The City has clear eligibility criteria and an assessment process. It is management's view that the systems are appropriate based on support available and Council Policy requirement of an evidence-based approach. Council Policy – Financial Hardship is responding to matters related to public funds and the process applied by the City maximises the benefit to applicants on an evidence-based approach. The City has received no complaints regarding its process and to those applicants which received support, it is considered a material benefit to them.

The City has multi-layered conflict of interest systems enshrined in organisational processes and practices. On a risk based approach further controls are also applied to further reduce actual, potential or perceived conflicts of interest. These controls apply to all staff involved in assessing applications. These have all been applied and the audit found no evidence of any actual, potential or perceived conflicts of interest for staff who assess the applications.

Audit focus and scope

The objective of the audit was to assess if LG entities provided effective financial hardship support to assist ratepayers impacted by COVID-19 using the following criteria:

- Do the sampled LG entities have an effective financial hardship policy?
- Do the sampled LG entities process applications for financial hardship effectively?

The audit included testing for the 2020-21 financial year at the 3 sampled LG entities:

- City of Belmont
- Shire of Northampton
- City of Rockingham.

Selection of these LG entities was based on a number of factors including the socio-economic ratings assigned by the Australian Bureau of Statistics and their locations in metropolitan and regional Western Australia.

We also received confirmation from Western Australia's other 134 LG entities (excluding Christmas and Cocos Islands and regional councils) if they had financial hardship policies in 2020-21 and 2021-22, and if the 2021-22 policies were available on their LG entity's website. We did not independently verify most of the information provided by the 134 LG entities, but we did confirm that their 2021-22 policies were available on their websites.

Audit evidence was gathered by:

- reviewing relevant Government policies, Ministerial Circular 3-2020, Local Government (COVID-19 Response) Order 2020, Local Government (COVID-19 Response) Amendment Order 2021 (Amendment Order), and better practice guidance and templates⁶
- identifying and reviewing LG entities' policies and procedures
- assessing the public availability of LG entity policies and processes
- interviewing LG entity staff responsible for assessing and approving hardship applications
- reviewing LG entities' eligibility assessments and their timeliness. We tested 10 of the 53 COVID-19 specific hardship applications at Belmont and 9 of the 70 applications at Rockingham. Northampton did not receive any formal applications
- validating if LG entities provided the approved support to the eligible persons
- reviewing LG entity complaint registers for complaints about the hardship application process or decisions
- assessing if LG entities have processes to identify and address conflicts of interest in the hardship application assessment process.

We audited compliance with the financial hardship aspects of the Local Government (COVID-19 Response) Order 2020, specifically whether LG entities waived interest and administration charges for people assessed as experiencing financial hardship. We did not

⁶ WALGA, Good Governance in Practice: Implementing a Financial Hardship Policy - A Guide for Developing Administrative Practices.

audit LG entity compliance with the maximum limits on interest for ratepayers not assessed as experiencing COVID-19 financial hardship, or the Amendment Order.

This was an independent performance audit, conducted under Section 18 of the *Auditor General Act 2006*, in accordance with Australian Standard on Assurance Engagements ASAE 3500 *Performance Engagements*. We complied with the independence and other ethical requirements related to assurance engagements. Performance audits focus primarily on the effective management and operations of entity programs and activities. The approximate cost of undertaking the audit and reporting was \$293,000.

Appendix 1: Summary of LG financial hardship policies

LG entities provided the information included in the following table about their 2020-21 and 2021-22 financial hardship policies. We did not independently verify most of it. However, we did confirm if their 2021-22 policies were available on their websites.

LG entity	2020-21 policy	2021-22 policy	2021-22 policy on website
Albany, City of	✓	✓	✓
Armadale, City of	✓	✓	✓
Ashburton, Shire of	✓	✓	✓
Augusta-Margaret River, Shire of	✓	✓	✓
Bassendean, Town of	✓	✓	✓
Bayswater, City of	✓	✓	✓
Belmont, City of	✓	✓	✓
Beverley, Shire of	✓	X	n/a
Boddington, Shire of	X	✓	✓
Boyup Brook, Shire of	✓	✓	✓
Bridgetown-Greenbushes, Shire of	✓	✓	✓
Brookton, Shire of	✓	✓	✓
Broome, Shire of	✓	✓	✓
Broomehill-Tambellup, Shire of	✓	✓	X
Bruce Rock, Shire of	✓	X	n/a
Bunbury, City of	✓	✓	✓
Busselton, City of	✓	✓	✓
Cambridge, Town of	✓	✓	✓
Canning, City of	✓	✓	✓
Capel, Shire of	X	X	n/a
Carnamah, Shire of	✓	✓	✓
Carnarvon, Shire of	✓	✓	✓
Chapman Valley, Shire of	✓	✓	✓
Chittering, Shire of	✓	✓	✓
Claremont, Town of	✓	✓	✓
Cockburn, City of	✓	✓	✓
Collie, Shire of	X	X	n/a
Coolgardie, Shire of	✓	✓	✓
Coorow, Shire of	✓	✓	✓

LG entity	2020-21 policy	2021-22 policy	2021-22 policy on website
Corrigin, Shire of	✓	✓	✓
Cottesloe, Town of	X	✓	✓
Cranbrook, Shire of	✓	✓	✓
Cuballing, Shire of	✓	X	n/a
Cue, Shire of	✓	X	n/a
Cunderdin, Shire of	✓	✓	✓
Dalwallinu, Shire of	✓	✓	✓
Dandaragan, Shire of	X	X	n/a
Dardanup, Shire of	✓	✓	✓
Denmark, Shire of	✓	✓	✓
Derby-West Kimberley, Shire of	✓	✓	✓
Donnybrook-Balingup, Shire of	✓	✓	✓
Dowerin, Shire of	✓	X	n/a
Dumbleyung, Shire of	✓	✓	✓
Dundas, Shire of	✓	✓	✓
East Fremantle, Town of	✓	✓	✓
East Pilbara, Shire of	✓	✓	✓
Esperance, Shire of	✓	✓	✓
Exmouth, Shire of	✓	✓	✓
Fremantle, City of	✓	✓	✓
Gingin, Shire of	✓	X	n/a
Gnowangerup, Shire of	✓	✓	✓
Goomalling, Shire of	✓	✓	✓
Gosnells, City of	X	X	n/a
Greater Geraldton, City of	✓	✓	X
Halls Creek, Shire of	✓	✓	✓
Harvey, Shire of	✓	✓	✓
Irwin, Shire of	✓	✓	✓
Jerramungup, Shire of	✓	✓	✓
Joondalup, City of	✓	✓	✓
Kalamunda, City of	✓	✓	✓
Kalgoorlie-Boulder, City of	✓	✓	✓
Karratha, City of	✓	✓	✓
Katanning, Shire of	✓	✓	✓
Kellerberrin, Shire of	X	✓	✓

LG entity	2020-21 policy	2021-22 policy	2021-22 policy on website
Kent, Shire of	✓	✓	✓
Kojonup, Shire of	✓	✓	✓
Kondinin, Shire of	✓	✓	✓
Koorda, Shire of	✓	✓	✓
Kulin, Shire of	X	X	n/a
Kwinana, City of	✓	✓	✓
Lake Grace, Shire of	✓	✓	✓
Laverton, Shire of	X	X	n/a
Leonora, Shire of	✓	✓	✓
Mandurah, City of	✓	✓	✓
Manjimup, Shire of	✓	✓	✓
Meekatharra, Shire of	✓	X	n/a
Melville, City of	✓	✓	✓
Menzies, Shire of	✓	✓	✓
Merredin, Shire of	✓	✓	✓
Mingenew, Shire of	✓	✓	✓
Moora, Shire of	✓	✓	X
Morawa, Shire of	✓	✓	✓
Mosman Park, Town of	✓	X	n/a
Mount Magnet, Shire of	✓	X	n/a
Mt Marshall, Shire of	✓	✓	✓
Mukinbudin, Shire of	✓	✓	✓
Mundaring, Shire of	✓	X	n/a
Murchison, Shire of	✓	✓	✓
Murray, Shire of	✓	✓	✓
Nannup, Shire of	✓	X	n/a
Narembeen, Shire of	✓	✓	✓
Narrogin, Shire of	✓	✓	✓
Nedlands, City of	✓	✓	✓
Ngaanyatjarraku, Shire of	✓	✓	✓
Northam, Shire of	✓	X	n/a
Northampton, Shire of	✓	✓	✓
Nungarin, Shire of	X	X	n/a
Peppermint Grove, Shire of	✓	✓	✓
Perenjori, Shire of	✓	X	n/a

LG entity	2020-21 policy	2021-22 policy	2021-22 policy on website
Perth, City of	✓	✓	✓
Pingelly, Shire of	✓	✓	✓
Plantagenet, Shire of	✓	✓	✓
Port Hedland, Town of	✓	✓	✓
Quairading, Shire of	X	X	n/a
Ravensthorpe, Shire of	✓	✓	✓
Rockingham, City of	✓	✓	✓
Sandstone, Shire of	X	X	n/a
Serpentine Jarrahdale, Shire of	✓	✓	✓
Shark Bay, Shire of	✓	X	n/a
South Perth, City of	✓	✓	✓
Stirling, City of	✓	✓	✓
Subiaco, City of	✓	✓	✓
Swan, City of	✓	✓	✓
Tammin, Shire of	✓	✓	✓
Three Springs, Shire of	✓	✓	✓
Toodyay, Shire of	✓	✓	✓
Trayning, Shire of	✓	X	n/a
Upper Gascoyne, Shire of	X	X	n/a
Victoria Park, Town of	✓	✓	✓
Victoria Plains, Shire of	✓	✓	✓
Vincent, City of	✓	✓	✓
Wagin, Shire of	✓	X	n/a
Wandering, Shire of	✓	✓	✓
Wanneroo, City of	✓	✓	✓
Waroona, Shire of	✓	✓	✓
West Arthur, Shire of	✓	✓	X
Westonia, Shire of	✓	✓	✓
Wickepin, Shire of	✓	✓	✓
Williams, Shire of	✓	✓	✓
Wiluna, Shire of	✓	X	n/a
Wongan-Ballidu, Shire of	✓	✓	✓
Woodanilling, Shire of	X	X	n/a
Wyalkatchem, Shire of	✓	✓	✓
Wyndham-East Kimberley, Shire of	✓	✓	✓

LG entity	2020-21 policy	2021-22 policy	2021-22 policy on website
Yalgoo, Shire of	✓	✓	✓
Yilgarn, Shire of	✓	✓	✓
York, Shire of	✓	✓	✓

Source: OAG using information provided by LG entities

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Auditor General's 2021-22 reports

Number	Title	Date tabled
4	Public Building Maintenance	24 August 2021
3	Staff Exit Controls	5 August 2021
2	SafeWA – Application Audit	2 August 2021
1	Opinion on Ministerial Notification – FPC Arbitration Outcome	29 July 2021

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 Office of the Auditor General for
Western Australia