



Appendix three – Sources of information and council classifications

Sources of information

This report comments on the results of audits completed on the 2016–17 financial statements of 139 councils and two water authorities and the completed audits of eight councils' and three water authorities' 2015–16 financial statements. The audit of one council's 2016–17 financial statements is ongoing as the council received a lodgement extension from the Office of Local Government.

In addition to the audited financial statements, the comments and analysis in this report has been drawn from:

- data collected from councils
- audit findings reported to councils
- data from external sources, including population, kilometres of roads, and council area data from the Australian Bureau of Statistics and the Office of Local Government.

Council classifications

We adopted the following methodology when classifying councils in our report.

OLG classification	Audit Office grouping
Metropolitan	Metropolitan
Regional Town/City	Regional
Metropolitan Fringe	Metropolitan
Rural	Rural
Large Rural	Rural

Source: OLG classifications and Audit Office of New South Wales.

Below is a list of councils and county councils by classification.

Council classifications

Local councils	OLG classification	Classification in this report
Albury City Council	Regional Town/City	Regional
Armidale Regional Council	Regional Town/City	Regional
Ballina Shire Council	Regional Town/City	Regional
Balranald Shire Council	Rural	Rural
Bathurst Regional Council	Regional Town/City	Regional
Bayside Council	Metropolitan	Metropolitan
Bega Valley Shire Council	Regional Town/City	Regional
Bellingen Shire Council	Large Rural	Rural
Berrigan Shire Council	Large Rural	Rural
Blacktown City Council	Metropolitan	Metropolitan
Bland Shire Council	Large Rural	Rural
Blayney Shire Council	Large Rural	Rural
Blue Mountains City Council	Metropolitan Fringe	Metropolitan

Local councils	OLG classification	Classification in this report
Bogan Shire Council	Rural	Rural
Bourke Shire Council	Rural	Rural
Brewarrina Shire Council	Rural	Rural
Broken Hill City Council	Regional Town/City	Regional
Burwood Council	Metropolitan	Metropolitan
Byron Shire Council	Regional Town/City	Regional
Cabonne Council	Large Rural	Rural
Camden Council	Metropolitan Fringe	Metropolitan
Campbelltown City Council	Metropolitan Fringe	Metropolitan
City of Canada Bay Council	Metropolitan	Metropolitan
Canterbury Bankstown Council	Metropolitan	Metropolitan
Carrathool Shire Council	Rural	Rural
Central Coast Council	Metropolitan Fringe	Metropolitan
Central Darling Shire Council	Rural	Rural
Cessnock City Council	Regional Town/City	Regional
Clarence Valley Council	Regional Town/City	Regional
Cobar Shire Council	Large Rural	Rural
Coffs Harbour City Council	Regional Town/City	Regional
Coolamon Shire Council	Rural	Rural
Coonamble Shire Council	Rural	Rural
Cootamundra-Gundagai Regional Council	Large Rural	Rural
Cowra Shire Council	Large Rural	Rural
Cumberland Council	Metropolitan	Metropolitan
Dubbo Regional Council	Regional Town/City	Regional
Dungog Shire Council	Large Rural	Rural
Edward River Council	Large Rural	Rural
Eurobodalla Shire Council	Regional Town/City	Regional
Fairfield City Council	Metropolitan	Metropolitan
Federation Council	Large Rural	Rural
Forbes Shire Council	Large Rural	Rural
Georges River Council	Metropolitan	Metropolitan
Gilgandra Shire Council	Rural	Rural
Glen Innes Severn Council	Large Rural	Rural
Goulburn Mulwaree Council	Regional Town/City	Regional
Greater Hume Shire Council	Large Rural	Rural
Griffith City Council	Regional Town/City	Regional
Gunnedah Shire Council	Large Rural	Rural
Gwydir Shire Council	Large Rural	Rural
Hawkesbury City Council	Metropolitan Fringe	Metropolitan

Local councils	OLG classification	Classification in this report
Hay Shire Council	Rural	Rural
Hills Shire Council, The	Metropolitan Fringe	Metropolitan
Hilltops Council	Large Rural	Rural
Hornsby, The Council of the Shire of	Metropolitan Fringe	Metropolitan
Hunters Hill, The Council of the Municipality of	Metropolitan	Metropolitan
Inner West Council	Metropolitan	Metropolitan
Inverell Shire Council	Large Rural	Rural
Junee Shire Council	Large Rural	Rural
Kempsey Shire Council	Regional Town/City	Regional
Kiama, the Council of the Municipality of	Regional Town/City	Regional
Ku-ring-gai Council	Metropolitan	Metropolitan
Kyogle Council	Large Rural	Rural
Lachlan Shire Council	Large Rural	Rural
Lake Macquarie City Council	Regional Town/City	Regional
Lane Cove Municipal Council	Metropolitan	Metropolitan
Leeton Shire Council	Large Rural	Rural
Lismore City Council	Regional Town/City	Regional
Lithgow Council, City of	Regional Town/City	Regional
Liverpool City Council	Metropolitan	Metropolitan
Liverpool Plains Shire Council	Large Rural	Rural
Lockhart Shire Council	Rural	Rural
Maitland City Council	Regional Town/City	Regional
Mid-Coast Council	Regional Town/City	Regional
Mid-Western Regional Council	Regional Town/City	Regional
Moree Plains Shire Council	Large Rural	Rural
Mosman Municipal Council	Metropolitan	Metropolitan
Murray River Council	Large Rural	Rural
Murrumbidgee Council	Rural	Rural
Muswellbrook Shire Council	Large Rural	Rural
Nambucca Shire Council	Large Rural	Rural
Narrabri Shire Council	Large Rural	Rural
Narrandera Shire Council	Large Rural	Rural
Narromine Shire Council	Large Rural	Rural
Newcastle City Council	Regional Town/City	Regional
North Sydney Council	Metropolitan	Metropolitan
Northern Beaches Council	Metropolitan	Metropolitan
Oberon Council	Large Rural	Rural
Orange City Council	Regional Town/City	Regional

Local councils	OLG classification	Classification in this report
Parkes Shire Council	Large Rural	Rural
Parramatta Council, City of	Metropolitan	Metropolitan
Penrith City Council	Metropolitan Fringe	Metropolitan
Port Macquarie-Hastings Council	Regional Town/City	Regional
Port Stephens Council	Regional Town/City	Regional
Queanbeyan-Palerang Regional Council	Regional Town/City	Regional
Randwick City Council	Metropolitan	Metropolitan
Richmond Valley Council	Regional Town/City	Regional
Ryde City Council	Metropolitan	Metropolitan
Shellharbour City Council	Regional Town/City	Regional
Shoalhaven City Council	Regional Town/City	Regional
Singleton Council	Regional Town/City	Regional
Snowy Monaro Regional Council	Regional Town/City	Regional
Snowy Valleys Council	Large Rural	Rural
Strathfield Municipal Council	Metropolitan	Metropolitan
Sutherland Shire Council	Metropolitan	Metropolitan
Sydney, Council of the City of	Metropolitan	Metropolitan
Tamworth Regional Council	Regional Town/City	Regional
Temora Shire Council	Large Rural	Rural
Tenterfield Shire Council	Large Rural	Rural
Tweed Shire Council	Regional Town/City	Regional
Upper Hunter Shire Council	Large Rural	Rural
Upper Lachlan Shire Council	Large Rural	Rural
Uralla Shire Council	Large Rural	Rural
Wagga Wagga City Council	Regional Town/City	Regional
Walcha Council	Rural	Rural
Walgett Shire Council	Large Rural	Rural
Warren Shire Council	Rural	Rural
Warrumbungle Shire Council	Large Rural	Rural
Waverley Council	Metropolitan	Metropolitan
Weddin Shire Council	Rural	Rural
Wentworth Shire Council	Large Rural	Rural
Willoughby City Council	Metropolitan	Metropolitan
Wingecarribee Shire Council	Regional Town/City	Regional
Wollondilly Shire Council	Metropolitan Fringe	Metropolitan
Wollongong City Council	Regional Town/City	Regional
Woollahra Municipal Council	Metropolitan	Metropolitan
Yass Valley Council	Large Rural	Rural

Source: OLG classifications and Audit Office of New South Wales.

County councils

County council	Geographical region	Classification in this report
Castlereagh-Macquarie County Council	Far West	County
Central Murray County Council	Riverina Murray	County
Central Tablelands County Council	Central West and Orana	County
Goldenfields Water County Council	Riverina Murray	County
Hawkesbury River County Council	Metropolitan Sydney	County
Mid-Coast County Council*	Hunter	County
New England Tablelands County Council	New England North West	County
Riverina Water County Council	Riverina Murray	County
Rous County Council	North Coast	County
Southern Slopes County Council*	South East and Tablelands	County
Upper Hunter County Council	Hunter	County
Upper Macquarie County Council	Central West and Orana	County

* Mid-Coast and Southern Slopes county councils were dissolved on 1 July 2017.

Source: OLG classifications and Audit Office of New South Wales.