



Appendix two – List of 2018 recommendations

The table below lists the recommendations made in this report.



1. Governance and internal controls

Internal controls

Councils should reduce risk by addressing high-risk findings as a priority.



2. Asset management

Asset management planning

Councils' asset management policy, strategy and plan should comply with the requirements of the *Local Government Act 1993* and the Integrated Planning and Reporting Guidelines issued by the Office of Local Government.



Key



Low risk



Medium risk



High risk