






Appendix two – Status of 2018 recommendations

Recommendation	Current status
Governance and internal controls	
Councils should reduce risk by addressing high-risk findings as a priority.	The number of high risk issues reported in our management letters has decreased. 
Asset management	
Councils' asset management policy, strategy and plan should comply with the requirements of the <i>Local Government Act 1993</i> and the Integrated Planning and Reporting Guidelines issued by the OLG.	Our 2018–19 audits identified five councils without an asset management strategy, policy and plan. This has improved compared with the prior year. 
Key  Fully addressed  Partially addressed  Not addressed	