C. History of our recommendations

Figure C1 Timeline of our recommendations in relation to audit committees at local governments

July 2016

The department's Remuneration and Discipline Tribunal changed local government remuneration categories. This meant **not all** councils were required to have an audit committee.

April 2017 to April 2021

In our annual reports to parliament on the financial results of local government entities, we recommended that all councils have an audit committee. In 2017–18 and 2018–19 we added a recommendation for all council audit committees to have an independent chair.

September 2020

Our report *Effectiveness of audit committees in state government entities* (Report 2: 2020–21) makes recommendations to enhance audit committees in departments.

May 2022

Our report *Local government 2021* (Report 15: 2021–22) recommends all councils with an audit committee, or looking to implement one, assess their audit committees against the actions in our report *Effectiveness of audit committees in state government entities* (Report 2: 2020–21).

November 2022

The parliamentary State Development and Regional Industries Committee recommends all local governments be required to establish an independent audit and risk management committee.

The department accepts the parliamentary committee's recommendation in principle, however, does not propose to amend the *Local Government Act 2009* to require all councils to establish an audit committee.

June 2023

Our report *Local government 2022* (Report 15: 2022–23) highlights that the department has not yet progressed the proposal to require all councils to establish an audit committee. Parliament's State Development and Regional Industries Committee, in its *Report 32: Examination of Auditor-General Reports on local government sector,* recommends to parliament that all local governments be required to establish an independent audit and risk management committee.

October 2023

Queensland Treasury revises its Audit Committee Guidelines: Improving Accountability and Performance in response to our report Effectiveness of audit committees in state government entities (Report 2: 2020–21).

August 2024

We provide feedback to the department on its draft audit committee guidelines for local government.

Source: Queensland Audit Office.

