



Commentary		Overall Rating
The Statutes Amendment (Local Government Review) Bill 2020 introduced into the SA Parliament on 17 June 2020 contains proposed amendments to the Act that should improve ratings for Risk Management and Internal Audit.		
<i>Audit committee should have more independent external membership; integrity commission private hearings; should be doing better in relation to risk management / internal audit; performance measures required but not outcomes reporting.</i>		C Pass
Category	Good Practice features we would expect to see	Rating
Integrity Commissions	<ul style="list-style-type: none"> ➤ Mandated by law ➤ Public hearings ➤ No person off limits ➤ Power to make findings 	B Pass
Ombudsman	<ul style="list-style-type: none"> ➤ Mandated by law ➤ Reports to parliament ➤ No agency off limits ➤ Power to make findings 	A Pass
Audit Committee	<ul style="list-style-type: none"> ➤ Mandated by law or policy ➤ Reports to governing authority ➤ Independent membership ➤ Scope not limited 	A Pass
Risk Management	<ul style="list-style-type: none"> ➤ Mandated by law or policy ➤ Reports to independent audit or risk committee ➤ Independent of line management ➤ Scope not limited 	Fail
Internal Audit	<ul style="list-style-type: none"> ➤ Mandated by law or policy ➤ Reports unfettered to audit committee ➤ Independent of management ➤ Scope not limited 	Fail
Financial Statements	<ul style="list-style-type: none"> ➤ Mandated by law ➤ Public reporting ➤ Audit committee independent oversight ➤ Independent external audit process 	A Pass
Outcomes Reporting	<ul style="list-style-type: none"> ➤ Mandated by law or policy ➤ Public reporting ➤ Supports responsible financial management ➤ Links to highest level strategic outcomes 	C Pass
IIA–Australia State of the Nation Ratings		
➤ In place through law, regulation or policy	➤ Leader in the way activity has been implemented	A Pass
➤ Reflects Australian and international good practice	➤ Transparent and accountable	B Pass
➤ In place through law, regulation or policy	➤ Emphasises good practice, but not quite optimum level	C Pass
➤ In place through law, regulation or policy	➤ Currently evolving, or not completely in line with good practice	Fail
➤ Not in place through law, regulation or policy		Fail