



2014 CHAPTER 8

PART 12

PERFORMANCE IMPROVEMENT

Improvement audits and assessments

Improvement information and planning

93. In respect of each financial year, the local government auditor must carry out an audit for the purpose of determining—

- (a) whether a council has during that year discharged its duties under section 92; and
- (b) the extent to which the council has during that year acted in accordance with any guidance issued by the Department about the council's duties under that section.