



Australian Government

National Emergency Management Agency

Audit and Reporting Framework

DISASTER READY FUND – ROUND TWO

JULY 2024

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Background

Purpose of this document

This Audit and Reporting Framework (Framework) provides key information for states and territories about the reporting requirements for projects funded under Round Two, 2024-25 of the Disaster Ready Fund (DRF), including the types, format and frequency of information required.

In doing so, this Framework seeks to:

- support states and territories in monitoring the progress and impact of DRF funded projects in their jurisdictions, and in meeting their reporting obligations under the DRF
- inform the National Emergency Management Agency's (NEMA) monitoring, reporting and evaluation activities, including providing the Australian Government with reasonable assurance regarding the implementation and expenditure of DRF funded projects and budgets.

This Framework is referred to in *Section 11.2: 'Reporting'* of the DRF Guidelines, Round Two 2024-25 (Program Guidelines).

Expectations of State and Territory Governments

State and territory governments must have systems in place to meet the data collection and reporting obligations outlined in Schedules developed under the *Federation Funding Agreement – Environment* (Agreement) between the Australian Government and each relevant state or territory government, as summarised below in this Framework.

State and territory governments must keep detailed and accurate records related to DRF funded projects in accordance with any applicable regulatory or statutory requirements, and for a period of at least five (5) years after the end of the funding period consistent with financial and other record keeping obligations under Australian Government legislation including the *Archives Act 1983* (Cth), the *Public Governance, Performance and Accountability Act 2013* (Cth) and the *Criminal Code Act 1995* (Cth).

State and territory governments are expected to submit reports in the manner, within the timeframes, in the format, and containing the information, outlined in the Schedule and this Framework, or as otherwise specified by NEMA. Indicative information to be provided in these reports is summarised in this document. Further detail regarding the method of submission, format and due dates, and confirmation of content requirements, will be advised by NEMA before reports are due. The Australian Government reserves the right to amend or adjust reporting requirements from time to time, as necessary.

If there are any changes proposed to projects or other events related to projects during the project delivery period, state and territory governments must notify NEMA, noting that Australian Government approval is required for project variations, in accordance with section 11.2 of the Program Guidelines. NEMA will provide further information on the variation process for DRF projects separate to this Framework.

Further information

For assistance completing any reports, please contact NEMA by email at ERF.DRF.Implementation@nema.gov.au.

Summary of Reporting Requirements

State and territory governments receiving funding for projects under Round Two of the DRF 2024-25 are required to provide the below plans and reports. With the exception of **Ad Hoc Reports** and **Financial Declarations**, timeframes for each deliverable are stated in each state and territory's Schedule.

Requirements

1. **Implementation Plans** – A completed Implementation Plan for each project under the Schedule must be provided to NEMA within three months of the commencement of the Schedule, using the template provided. The plans should outline how each project will be managed (including detail on implementation timeframes, milestones, a budget, risk and mitigation strategies, and project evaluation measures. Indicative content requirements are summarised at [Appendix A](#).
2. **Performance Reports** – Performance Reports must be submitted to NEMA quarterly, in line with due dates advised by NEMA, until the completion of all projects under the Schedule. Performance Reports set out progress against agreed milestones, outcomes and budgets as outlined in the Implementation Plans. Performance Reports will also include updates on the use of administrative funding provided by the Australian Government. Indicative content requirements are summarised at [Appendix B](#).
3. **Final Reports** – Final Reports must be provided to NEMA following the completion of projects under the Schedule. Final Reports should set out how the project achieved the intended DRF objectives and total expenditure incurred. Indicative content requirements are summarised at [Appendix C](#). Final Reports are due within 6 months of project completion.
4. **Audit Report** – An independent Audit Report encompassing all Material Projects under the Schedule, must be submitted to NEMA following the completion of all projects.

Important Notes regarding Audit Report

- The Audit Report comprises an important element of our assurance framework designed to ensure that funding has been spent in accordance with the Implementation Plans.
- The Australian Government requires states and territories to appoint an independent registered auditor for this purpose (the auditor may be a state or territory government employee providing they have not been involved in delivery of the DRF).
- The scope of the audit is to cover a subset of projects (Material Projects) under Round Two of the DRF – i.e. those that meet one or more of the following criteria:
 - Actual start and/or end dates deviate by more than 12 months from the start and end dates originally approved in the Implementation Plans
 - Project risk rating as set out in the Implementation Plans is 'high'.
 - Total actual expenditure at the conclusion of the project exceeds the originally approved project budget as set out in the Implementation Plans.
 - Where the total funding amount allocated to the state or territory:
 - is less than \$10 million, only projects that exceed 5 per cent of the state allocation are included
 - is equal to or greater than \$10 million, only projects that exceed 2 per cent of the state allocation are included.
 - Any other project that the Australian Government determines should be included in the audit i.e. where significant project sensitivities or issues have been identified (note: states and territories must check this with the Australian Government before commencing an audit).

- The auditor's opinion is to be based on the total actual expenditure that the state or territory government has set out in the Final Report/s, including any additional costs incurred against each project above the estimated project cost.

Fraud

State and territory governments must have appropriate frameworks in place to manage the risk of Fraud in relation to DRF funded projects. These safeguards must contain appropriate fraud prevention, detection, investigation and reporting processes and procedures.

If Lead Agencies or Project Proponents become aware of:

- a) any Fraud in relation to the performance of DRF funded projects; or
- b) any other Fraud that has had or may have an effect on the performance of DRF funded projects,

they must report the matter to NEMA and all appropriate law enforcement and regulatory agencies.

NEMA may, at its discretion, investigate any Fraud or claims of Fraud in relation to any project. By entering into funding agreements Lead Agencies agree to co-operate and provide all reasonable assistance at their own cost with any such investigation.

Other items

NEMA also reserves the right to request the following:

- 5. Ad Hoc Reports and meetings** – the use of regular reporting as outlined in this Framework is intended to minimise the need for, and burden of, ad hoc reporting on jurisdictions. However, if required, NEMA may need to ask for updates that are not addressed through quarterly performance reporting. These may include information such as interim status reports, details of media events, and information requests from the Australian Government Minister. NEMA may also need to organise meetings to discuss aspects of project implementation – for example any significant delays or difficulties in completing the project; events and announcements related to the project; or assumptions and objectives of the project(s).
- 6. Financial Declaration** – on occasion, NEMA may ask states and territories to provide a declaration that the funding is being spent in accordance with the Program Guidelines and Schedule, and to report on any variance to project budgets set out in the Implementation Plans.

Appendix A: Implementation Plans – Data Requirements

The table below indicates the minimum information required by the Australian Government for each DRF funded project, to be submitted as part of a single Implementation Plans from each jurisdiction encompassing all projects under the Schedule.

Jurisdictions will be consulted on any major changes and be given as much notice as possible before plans and reports are due.

A separate template (likely in Excel format) including further guidance will be provided. Where possible, information will be pre-populated from application forms and auto calculated to reduce input requirements. The process and format for reporting may change over time.

Data Categories and Requirements	Pre-filled or auto calculated (Y/N)
Project Overview	
Date plan submitted to the Commonwealth	CWTH input
Date plan approved by the Commonwealth	CWTH input
Lead Agency in relevant state or territory	Y
Point of contact in Lead Agency (Name, organisation, email, phone number)	Y
Project proponent/s (delivery partners)	Y
Project ID	Y
Project title	Y
Project description summary (max 100 words)	Y
Location type (state-wide or territory-wide, single LGA, multiple LGA)	Y
Lead state / territory	Y
LGA/s in lead state/territory	Y
Secondary location - other states / territories (multi-jurisdictional projects only)	Y
Secondary location - LGA/s in other states / territories (multi-jurisdictional projects only)	Y
Estimated start date <i>(note: this should align with the start date for the first project milestone listed in the Implementation Plan)</i>	N
Estimated end date <i>(note: this should align with the end date for the final project milestone listed in the Implementation Plan)</i>	N
Funding conditions (if any)	Y
Project Funding	
Funding overview – by funding source/type: <ul style="list-style-type: none"> - Commonwealth agreed funding - State agreed funding (incl. financial and in-kind) - Other agreed funding and contributions (incl. financial and in-kind) - Total agreed funding 	Y (partial)
Milestones	
For each project milestone: <ul style="list-style-type: none"> - Milestone description (at least 1 milestone per financial year period and project phase) - Estimated/actual start date - Estimated/actual end date - Budget 	Y (partial)
DRF objectives	
For each DRF objective the project relates to (as selected in the original application): <ul style="list-style-type: none"> - Describe how the project will contribute to achieving this DRF objective. 	Y (partial)

<ul style="list-style-type: none"> - Describe how you will measure the extent to which the project achieved this DRF objective i.e. increase in number of community members aware of the recovery service, measured via community survey. - Describe the metrics you will use to measure the extent to which the project achieved the specified objectives. 	
Risk Management	
<p>Risk management plan covering:</p> <ul style="list-style-type: none"> - Risk number - Risk type (drop down) - Risk/issue description - Risk/issue owner (Lead Agency or project proponent/s) - Controls/mitigation strategies - Likelihood - Impact/consequence - Residual risk rating (after treatment) 	N
Comments	
Any additional information relevant to the project (optional)	N
Declaration	
<p>I certify that the information provided in this Report is a true and accurate estimate at the time of reporting, and that to the best of my knowledge, the project is being delivered in line with the commitments set out in the Schedule agreed with the Australian Government.</p> <p>Jurisdiction lead:</p> <ul style="list-style-type: none"> - Name of certifying officer - Position - Date certified 	N

Appendix B: Quarterly Performance Report – Data Requirements

The table below indicates the minimum information required by the Australian Government for each DRF funded project, to be submitted as part of quarterly Performance Reports from each jurisdiction encompassing all projects under the Schedule.

The Australian Government will specify the timeframes that Quarterly Performance Reports are to be returned by jurisdictions and inform jurisdictions of these timeframes in advance.

Jurisdictions will be consulted on any major changes and be given as much notice as possible before reports are due.

A template (likely in Excel format) including further guidance will be provided. Where possible, information will be pre-populated from endorsed implementation plans and auto calculated to reduce input requirements. The process and format for reporting may change over time.

Data Categories and Requirements	Pre-filled or auto calculated (Y/N)
Project Overview	
Reporting period (start date to end date)	Y (first report)
Lead Agency in relevant state or territory	Y
Point of contact in Lead Agency (Name, organisation, phone number, e-mail details)	Y
Project proponent/s (delivery partners)	Y
Project ID	Y
Jurisdiction/s	Y
Project title	Y
Allowable time limit (3 years from endorsement of Implementation Plan)	Y
Agreed start date	Y
Estimated/actual start date	N
Agreed end date	Y
Estimated/actual end date	N
Total agreed funding (as per approved Implementation Plan)	Y
Expenditure to date	Y
Current project status <ul style="list-style-type: none"> - Percentage complete - Predominant project phase - Project status (on track, at risk or complete), if the project is 'at risk', describe any issues impacting project delivery/outcomes and how these are being managed in "Other comments" field (max 300 words). - <i>(Note: 'On track' = project is on schedule, within scope and within budget, with no major risks impacting delivery. 'At risk' = issues are significantly impacting the project schedule, scope and/or budget, putting achievement of the project objectives at risk).</i> 	N
Is a project variation required? (Yes/No) <ul style="list-style-type: none"> - Please indicate whether a variation request has been or will be submitted to NEMA 	N
Progress Against Milestones	
For each project milestone: <ul style="list-style-type: none"> - Milestone description (at least 1 milestone per financial year period) and project phase - Agreed start date (as per Implementation Plan) - Estimated/actual start date 	Y (partial)

<ul style="list-style-type: none"> - Agreed end date (as per Implementation Plan) - Estimated/actual end date - Comments: <ul style="list-style-type: none"> o If milestone is not on track, briefly describe (max 100 words) any work undertaken, any issues/risks impacting milestone commencement/ completion, and how these are being managed. Otherwise enter 'On track'. 	
Risks	
<p>Provide details of any risks that have changed or arisen during the reporting period and how you are managing these risks.</p> <p>Risk management plan covering:</p> <ul style="list-style-type: none"> - Risk number - Risk type (drop down) - Risk/issue description - Risk/issue owner (Lead Agency or project proponent/s) - Controls/mitigation strategies - Likelihood - Impact/consequence - Residual risk rating (after treatment) - Risk is being realised - Comments 	Y (partial)
Project Expenditure	
<ul style="list-style-type: none"> - Commonwealth agreed funding - State agreed funding (incl. financial and in-kind) - Other agreed funding and contributions (incl. financial and in-kind) - Total agreed funding - Expenditure to date - Commonwealth paid to date - State paid to date - Estimated costs to complete - Expenditure comments: <ul style="list-style-type: none"> o If expenditure is over budget, briefly explain why and what is being done to rectify the overspend, noting that Commonwealth approval must be sought for any budget variations (max 300 words) <p><i>(Note: Both financial and in-kind contributions must be included in expenditure reporting in accordance with approved application budgets)</i></p>	Y (partial)
Outcomes	
<p>For each DRF objective the project contributes to (as specified in the implementation plan):</p> <ul style="list-style-type: none"> - Briefly describe progress towards achievement of the objective - Briefly describe how this progress was measured <p><i>Note: Your response may be used in public communications about the DRF. Please indicate whether any of the information you provide is commercial in confidence.</i></p>	N
Administration funding (Lead Agency only)	
Expenditure of administration funding	N
Declaration	
<p>I certify that the information provided in this Report is a true and accurate estimate at the time of reporting, and that to the best of my knowledge, the project is being delivered in line with the commitments set out in the Schedule agreed with the Australian Government.</p> <p>Jurisdiction lead:</p> <ul style="list-style-type: none"> - Name of certifying officer - Position - Date data supplied by project proponent (as at date). 	N



Appendix C: Final Report – Data Requirements

The table below indicates the minimum information required by the Australian Government for each DRF funded project, to be submitted as part of Final Reports from each jurisdiction encompassing all projects under the Schedule.

Jurisdictions will be consulted on any major changes and be given as much notice as possible before reports are due.

A separate template (likely in Excel format) along with further guidance will be provided. Where possible, information will be pre-populated and auto calculated to reduce input requirements. The process and format for reporting may change over time.

Data Categories and Requirements	Pre-filled or auto calculated (Y/N)
Project Overview	
Reporting date	N
Lead Agency in relevant state or territory	Y
Point of contact in Lead Agency (Name, organisation,)	Y
Project Proponent/s (delivery partners)	Y
Project ID	Y
Project title	Y
Agreed start date	Y
Actual start date	Y
Agreed end date	Y
Actual end date	N
Milestones	
For each project milestone in the approved Implementation Plans: <ul style="list-style-type: none"> - Milestone description - Agreed start date (as per Implementation Plan) - Actual/ start date - Agreed end date (as per Implementation Plan) - Actual end date - Comments: <ul style="list-style-type: none"> o If a milestone was not fully completed, briefly describe (max 100 words) the reasons why and any impact on project delivery and outcomes. 	Y (partial)
DRF objectives	
Was the project completed according to the description and scope set out in the Implementation Plan? (yes/no) <ul style="list-style-type: none"> - If no, describe the differences that occurred and why (max 300 words) 	N
For each DRF objective the project relates to (as selected in the original application): <ol style="list-style-type: none"> 1. Describe how the project contributed to achieving this DRF objective 2. Describe how you measured the extent to which the project achieved this DRF objective 	N
Did the project support/benefit the target population identified in the application form as expected? (yes/no, free text)	N
Did the project support/benefit the number of people identified in the application form as expected? (yes/no, free text)	N
Did the project support/benefit the at-risk population groups identified in the application form as expected? (yes/no, free text)	N

Did the project support/benefit the LGAs identified in the application form as expected? (yes/no, free text)	N
Describe any other unexpected benefits/unintended consequences (max 300 words)	N
Attach any supporting evidence (e.g. reports, photos, etc.) detailing how the project achieved the intended DRF objective/s	N
Outline any lessons identified through the Project and proposed actions/lessons learned (max 300 words)	N
Final Project Expenditure	
<ul style="list-style-type: none"> - Approved funding (broken down by Commonwealth agreed funding, state agreed funding (incl. financial and in-kind), other agreed funding and contributions incl. financial and in-kind). - Expenditure to date - Commonwealth paid to date - State paid to date - Expenditure comments: <ul style="list-style-type: none"> o If there are any funds remaining, explain how they are going to be reallocated (in accordance with the Program Guidelines and Schedule) <p><i>(Note: Both financial and in-kind contributions must be included in expenditure reporting in accordance with approved application budgets)</i></p>	Y (partial)
Administration funding	
Expenditure of administration funding over the three-year delivery timeframe and declaration of any underspend.	Y (partial, from performance reports)
Feedback	
Do you have any feedback regarding the program and improvements for consideration within future funding (either in design, administration, or implementation)? (max 300 words).	N
Declaration	
<p>I certify that the information provided in this Report is a true and accurate estimate at the time of reporting, and that to the best of my knowledge, the project is being delivered in line with the commitments set out in the Schedule agreed with the Australian Government.</p> <p>Jurisdiction lead:</p> <ul style="list-style-type: none"> - Name of certifying officer - Position - Date certified - Date data supplied by project proponent (as at date). 	N