



Australian Government

National Emergency Management Agency

Audit and Reporting Framework

DISASTER READY FUND

November 2025

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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 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.

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 promptly notify NEMA, noting that Australian Government approval is required for project variations, in accordance with 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 the DRF are required to provide the below plans and reports.

Requirements

1. **Implementation Plans** – A completed Implementation Plan for each project under the Schedule must be provided to NEMA within two 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](#). NEMA will review all implementation plans within four weeks of receipt and advise the Lead Agency of the outcome.
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. 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. NEMA will review all Final Reports within four weeks of receipt and advise the Lead Agency of the outcome.
4. **Financial acquittals** – Signed financial acquittals must be submitted alongside final reports at the end of each project, and an overarching signed financial acquittal must be submitted to NEMA at the end of each round when all projects within the relevant jurisdiction have been completed. A financial acquittal form has been included at [Appendix D](#) as a reference and can be used by jurisdictions where a financial acquittal form does not already exist¹.

For projects valued at \$10 million (in combined funding) or below:

- a. Upon submission of a Final Report:
 - Each project proponent's Chief Financial Officer is required to sign a financial acquittal report stating:
 - they certify the financial acquittal report is a true and correct statement of expenditure
 - the grant funding has been expended solely for the purposes of the project
 - the grant funding has been spent in line with the endorsed project implementation plan and the relevant program guidelines
 - they acknowledge that NEMA reserves the right to request further information and/or to request an audit be conducted.
 - Then the Lead Agency is required to certify that:
 - all grant funding allocated to the project under the relevant Schedule has been paid in full to the proponent, unless otherwise stated
 - they have received sufficient evidence from the proponent to confirm that all funding was appropriately expended for the sole purposes of the project in line with the endorsed implementation plan and relevant program guidelines

¹ Where the template will not be used, please ensure all required information detailed in the template is still captured.

- that, if any concerns were raised in relation to fraud and/or corruption in the delivery of this project, they have been managed in line with internal procedures and NEMA has been notified.

For projects valued above \$10 million (in combined funding):

- a. In addition to a signed financial acquittal detail above, an independent audit is to be submitted to the Commonwealth no later than six months from the end of the financial year in which the project/s completed.
- b. There is no set template for the audit, however the type of audit undertaken must be commensurate with the size and scope of the project.

At the end of each DRF Round, when all projects have been completed:

- b. Upon completion of all projects within a jurisdiction under a DRF funding round, the relevant Lead Agency is required to submit a signed financial acquittal no later than six months from the end of the financial year in which the projects completed, stating:
 - all grant funding, including administration funding, provided to the jurisdiction under the relevant funding round and Schedule has been expended, unless otherwise stated; and
 - that they will continue to hold, for a period of up to 5 years, evidence to validate the making of those payments.

5. Audits

- a. NEMA retains the right to request an audit for any project where considered necessary. This may include circumstances in which a proponent has not been able to deliver on the agreed scope of the project (without prior approval through a variation) or where concerns have been raised about the proponent's use of project funding (i.e. claims of fraudulent activity etc.).
- b. Where an audit is required, states and territories (or proponents if agreed between states/territories and the relevant proponent) will be required 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).

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 an ad hoc declaration that the funding is being spent in accordance with the Program Guidelines and Schedule, and to report on any variances 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 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	
Project ID	Y
Program	Y
Sub program	Y
Sub program acronym	Y
Project title	Y
Project description	Y
Lead agency	Y
Project proponent/s	Y
Comments	N
Project Funding	
Project ID	Y
Total agreed funding	Y
Commonwealth agreed funding	Y
State agreed funding	Y
Other agreed funding & contributions	Y
Funding conditions	Y
Comments	N
Location	
Project ID	Y
Jurisdiction	Y
Number of delivery areas	Y
Local government area/s (LGA)	Y
Delivery LGA	N
Risk management	
Project ID	Y
Risk number	Y
Risk type	Y (partial)
Risk / issue description	N
Risk / issue owner	N
Controls / mitigation strategies	N
Likelihood	N
Impact / consequences	N

Residual risk rating (after treatment)	N
Comments	N
Dates and milestones	
Project ID	Y
Estimated/actual start date <i>(note: this should align with the start date for the first project milestone listed in the Implementation Plan)</i>	N
Estimated/actual end date <i>(note: this should align with the end date for the final project milestone listed in the Implementation Plan)</i>	N
Total agreed funding	Y
Project phases without milestones (will indicate when at least four phases have not been selected)	Y
Total of milestone budget	Y
For each project milestone: <ul style="list-style-type: none"> - Project phase (at least four phases must be selected for non-infrastructure projects; Initiation, Planning/Design, Pre-construction, Construction/Delivery and Closure. Pre-construction must be included for infrastructure projects) - Milestone description (at least one milestone per financial year period and project phase) - Estimated/actual start date - Estimated/actual end date - Milestone budget - Comments 	Y (partial)
Outcomes	
Project ID	Y
For each DRF objective the project relates to (as selected in the original application) complete: <ul style="list-style-type: none"> - Project contributes to objective (describe how the project will contribute to achieving this DRF objective) - Outcome contribution (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) - Outcome measurement (describe the metrics you will use to measure the extent to which the project achieved the specified objectives) - Comments 	Y (partial)
Declaration	
I certify that the information provided in this plan is 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. Jurisdiction lead: <ul style="list-style-type: none"> - Name of certifying officer (must be from the Lead Agency) - Position - Email - Phone - Date certified - Due date 	Y (partial)
Project/s in scope, prepopulated with: <ul style="list-style-type: none"> - Project ID - Project title 	Y

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 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	
Project ID	Y
Project title	Y
Program	Y
Sub program	Y
Sub program acronym	Y
Jurisdiction	Y
Project proponent/s (delivery partners)	Y
Lead Agency in relevant state or territory	Y
Key Dates	
Agreed start date	Y
Agreed end date	Y
Funding	
Total agreed funding	Y
Commonwealth agreed funding	Y
State agreed funding	Y
Other agreed funding & contributions	Y
Commonwealth paid to date (to state)	Y
State paid to date	N
Progress	
Expenditure to date	N
Estimated remaining costs to complete	N
Estimated final cost	Y
Expenditure comments <i>Note: If expenditure is over budget, briefly explain why it is and what is being done to rectify the overspend, noting that Commonwealth approval must be sought for any budget variations (max 300 words). Both financial and in-kind contributions must be included in expenditure reporting in accordance with approved application budgets.</i>	N
Estimated / actual start date	Y (after first report)
Estimated / actual end date	N

Project status	N
<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>	
Activities	
Predominant project phase	N
Recent activities completed	N
Activity in progress or planned	N
Project Risk	
Predominant risk type	N
Risk / issue description	N
Controls / mitigation strategies	N
Notes	
Comments	N
Variation submitted	N
Declaration	
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.	Y (partial)
Jurisdiction lead: <ul style="list-style-type: none"> - Name of certifying officer - Position - Email - Phone - Date certified - As at date (date supplied by the project proponent) - Target as at date - Due date 	
Project/s in scope, prepopulated with: <ul style="list-style-type: none"> - Project ID - Project title 	Y

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 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	
Project ID	Y
Program	Y
Sub program	Y
Sub program acronym	Y
Jurisdiction	Y
Project title	Y
Project proponent/s (delivery partners)	Y
Lead agency	Y
Other comments	N
Funding	
Project ID	Y
Total funding	Y
Commonwealth agreed funding	Y
State funding	Y
Other funding & contributions	Y
State paid to date	N
Expenditure to date	N
Expenditure comments <i>Note: if there is any funding remaining, please detail noting a variation will need to be submitted to reallocate any efficiencies (underspends).</i>	N
Dates and milestones	
Project ID	Y
Agreed start date	Y
Agreed end date	Y
Actual start date	N
Actual end date	N
For each project milestone in the approved Implementation Plan: <ul style="list-style-type: none"> - Milestone number - Project Phase - Milestone description - Agreed start date (as per Implementation Plan) - Agreed end date (as per Implementation Plan) - Actual start date - Actual end date - Comments 	Y (partial)

o If a milestone was not fully completed, briefly describe (max 100 words) the reasons why and any impact on project delivery and outcomes.	
Outcomes	
Project ID	Y
For each DRF objective the project relates to (as detailed in the endorsed Implementation Plan) detail how the: <ul style="list-style-type: none"> - Project contributed to the objectives - Outcome contribution - Outcome measurement - Outcome achieved? - Comments 	Y (partial)
Was the project completed according to the description and scope set out in the Implementation Plan? (yes/no). <i>Note: If no, describe the differences that occurred and why (max 300 words)</i>	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
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	
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. Jurisdiction lead: <ul style="list-style-type: none"> - Name of certifying officer - Position - Email - Phone - Date certified - Due date - Date data supplied by project proponent (as at date). 	N

Appendix D: Signed Financial Acquittal Form

Signed financial acquittal – To be completed at the end of each project

DRF Round	
Project ID	
Total Australian Government funding	
Total co-contribution	
Total expended (combined)	
Declaration (to be completed by Proponent or Lead Agency ²)	
<p>I certify:</p> <ul style="list-style-type: none"> the financial acquittal report is a true and correct statement of expenditure the grant funding has been expended solely for the purposes of the project the grant funding has been spent in line with the endorsed project implementation plan and the relevant program guidelines. 	
Name	
Title (Chief Financial Officer or equivalent)	
Date	
Lead Agency's declaration	
<p>I certify:</p> <ul style="list-style-type: none"> all grant funding allocated to the project under the relevant Schedule has been paid in full to the proponent, unless otherwise stated in the Final Report sufficient evidence has been provided by the proponent to confirm that all funding was appropriately expended for the sole purposes of the project in line with the endorsed implementation plan and relevant program guidelines that, if any concerns were raised in relation to fraud and/or corruption in the delivery of this project, they have been managed in line with internal procedures and NEMA has been notified. <p>I acknowledge:</p> <ul style="list-style-type: none"> that NEMA reserves the right to request further information and/or to request an audit be conducted. 	
Name	
Title (Chief Financial Officer or equivalent)	
Date	

² Lead Agency to determine the most appropriate signatory noting some individual grant agreements may have alternate declaration and acquittal processes

Signed financial acquittal – To be completed at the end of the round

DRF Round	
Total Australian Government funding awarded under the relevant Schedule	
Total Australian Government funding paid to project proponents	
Total Australian Government funding expended on administration	
Total Lead Agency expenditure on administration (financial and in-kind) ³	
Lead Agency's declaration	
<p>I certify:</p> <ul style="list-style-type: none"> the financial acquittal report is a true and correct statement of expenditure all Australian Government grant funding allocated to projects under the relevant Schedule has been paid in full to proponents, unless otherwise advised all Australian Government funding allocated to the administration of DRF projects has been used solely for the purposes intended that my agency will continue to hold, for a period of up to 5 years, evidence to validate the making of those payments. 	
Name	
Title (Chief Financial Officer or equivalent)	
Date	

³ Please note, this field is optional for Round One but must be completed for Round Two, in line with Section 6.2 of the Program Guidelines, and Round Three in line with Section 3.1.4 of the Program Guidelines.