

VAGO Complaints Management Procedure

1 Related Policy

- VAGO Complaints Management Policy
- VPS Management of Misconduct Policy
- VAGO Management of Misconduct Procedure
- VAGO Fraud and Corruption Control Policy

2 Purpose

This procedure details the requirements, responsibilities and steps involved in both formal and informal complaint and allegation management at VAGO. Please note, use of the term complaint in this document encompasses allegations.

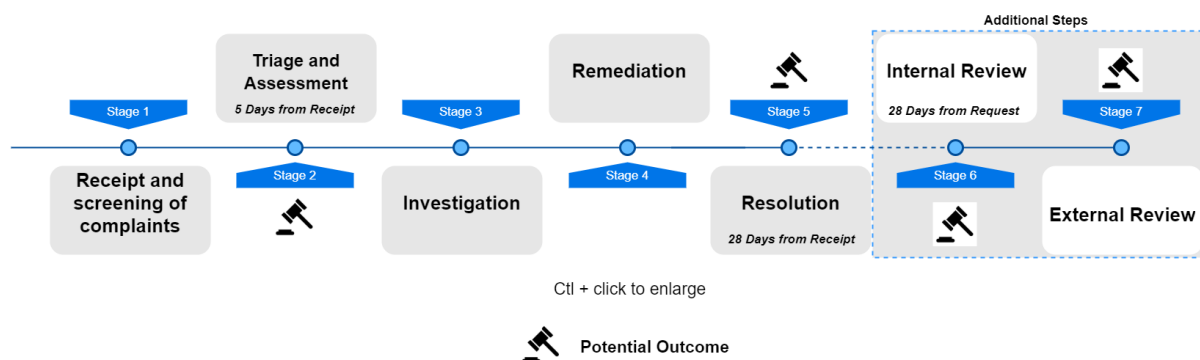
VAGO's complaints policy system is designed to:

- ensure no detrimental treatment transpires for anyone who wishes to make a complaint
- enable us to respond to issues raised by a complainant in a timely and cost-effective way
- ensure equitable and fair handling of complaints, and
- provide information that can be used to deliver quality improvements in services and systems, including VAGO's system of quality control and complaint handling.

Public Interest Disclosures (PIDs) cannot be made to VAGO, and VAGO does not have any powers or responsibilities to assess or investigate disclosures. Any matter which may be considered a PID should be referred to the Independent Broad-based Anti-corruption Commission (IBAC) or the Victorian Inspectorate (VI).

3 Requirements

Overview



Complaints and allegations regarding internal misconduct are to be referred to Human Resources.

All other complaints, regardless of source or nature, should be referred to the Office of the Auditor-General (OAG) Governance team to facilitate record management and redress of issues raised as required. There are various mechanisms to make a complaint such as via email, phone, or VAGO's *Contact Us* form on our website which allows for anonymous submissions.

Assessment of complaints will be managed by internal subject matter experts (SMEs) who will engage informal or formal complaint management processes. The SME for each complaint type is noted below, in the relevant procedural step. Where a perceived or potential conflict of interest exists, an alternate SME must be assigned to the complaint by the OAG Governance team, in consultation with the Auditor-General.

Informal complaint management may result in resolution without the need for formal steps such as internal investigation, however complex or serious complaints should always be assessed in a formal process. Factors that VAGO may consider when working out whether a formal investigation is appropriate include, but are not limited to:

- the seriousness of the alleged conduct
- time elapsed since incident(s) occurred
- whether the alleged conduct poses a current risk to health and safety
- whether a formal discipline outcome is an appropriate way to address the issue identified
- whether the complaint is considered to be frivolous, vexatious (malicious or spiteful), misconceived, or lacking in substance

The SME will recommend remedies to the Auditor-General who will decide the appropriate remedy based on the findings of the SME and context of the situation. The Assistant Auditors-General may also perform this function dependent on the nature and severity of the complaint(s) and / or allegation(s). If the complainant is dissatisfied with the outcome, they can request an internal review. If the complainant remains dissatisfied, they can raise their concerns with an external body. For instance complaints regarding the conduct of a financial audit could be raised with CPA Australia, or for complaints concerning administrative actions, referral to the Victorian Ombudsman.

Should allegations, suspicion or confirmation of fraud, corruption or serious misconduct arise during the course of this process, these matters will be addressed in accordance with VAGO's responsibilities as articulated in [Standing Directions from the Minister for Finance](#) Direction 3.5 'Fraud, Corruption and Other Losses', the [VPS Management of Misconduct Policy](#) and VAGO's specific internal policies and procedures such as VAGO's [Management of Misconduct Procedure](#). Under the *Audit Act 1994* and the *Independent Broad-based Anti-corruption Commission (IBAC) Act 2011*, mandatory reporting to IBAC of suspected corrupt conduct is also required.

At all times throughout the complaints process it is expected that all parties involved in the complaint will act with respect and integrity. Any behaviour deemed to be offensive, abusive, threatening or consuming of disproportionate resources will not be tolerated. Handling of any issues of this nature will be done with respect to the *Charter of Human Rights and Responsibilities Act 2006* and VAGO's legal responsibilities. Actions to mitigate risk to VAGO employees will be proportionate to the problem and communicated clearly to parties involved.

Stages	Step	Role Responsible
Stage 1: Receipt and screening of complaints	<ul style="list-style-type: none"> • All complaints received, verbally or written, forwarded to OAG Governance team 	VAGO employees, contractors and

	<ul style="list-style-type: none"> Any matter which could be considered a PID will be referred to the relevant integrity body - the Independent Broad-based Anti-corruption Commission (IBAC), Victorian Ombudsman (VO) or Victorian Inspectorate (VI) Complaint documented in Records Management system (TRIM) and assigned to relevant SME The SME for complaints about: <ul style="list-style-type: none"> the conduct of an audit is the Director of Audit Quality matters other than audits is the relevant Sector Director or Business Unit Head fraudulent, corrupt or improper conduct is the Deputy Auditor-General 	consultants, OAG Governance Team
Stage 2a: Acknowledgement	<ul style="list-style-type: none"> Acknowledgement of receipt of complaint sent to complainant within five (5) business days OAG Governance team drafts response with Executive Officer (EO), SME and AG approval 	OAG Governance team, EO, SME, AG
Stage 2b: Triage and Assessment	<ul style="list-style-type: none"> SME evaluates complaint to establish: <ul style="list-style-type: none"> severity materiality appropriate complaint handling (formal investigative process or informal remediation) potential conflicts of interest 	SME
Stage 3: Investigation	<ul style="list-style-type: none"> Investigates the merit of the complaint and acquits complainant's areas of concern. For example: <ul style="list-style-type: none"> events which caused dissatisfaction cause of those events, for example deficient systems in place systemic issues 	Investigator (SME or independent VAGO employees, contractors and consultants at SME request)
Stage 4: Remediation	<ul style="list-style-type: none"> SME recommends available remedies for complainant to the AG/AAG AG/AAG decides the appropriate remedy to be provided to complainant Disciplinary procedures Internal control remediation Recovery of losses (fraud, theft) 	SME, AG/AAG
Stage 5: Resolution	<ul style="list-style-type: none"> Outcome sent to complainant within 20 business days, includes: <ul style="list-style-type: none"> outcome of investigation available remedy options should they be dissatisfied with the outcome of the investigation. 	OAG Governance team, EO, SME, AG

Additional steps

If complainant is dissatisfied with the outcome, they are able to request an internal review of the investigation and findings. This will be conducted by a more senior VAGO employee, contractor or consultant with the same steps and timeline as above.

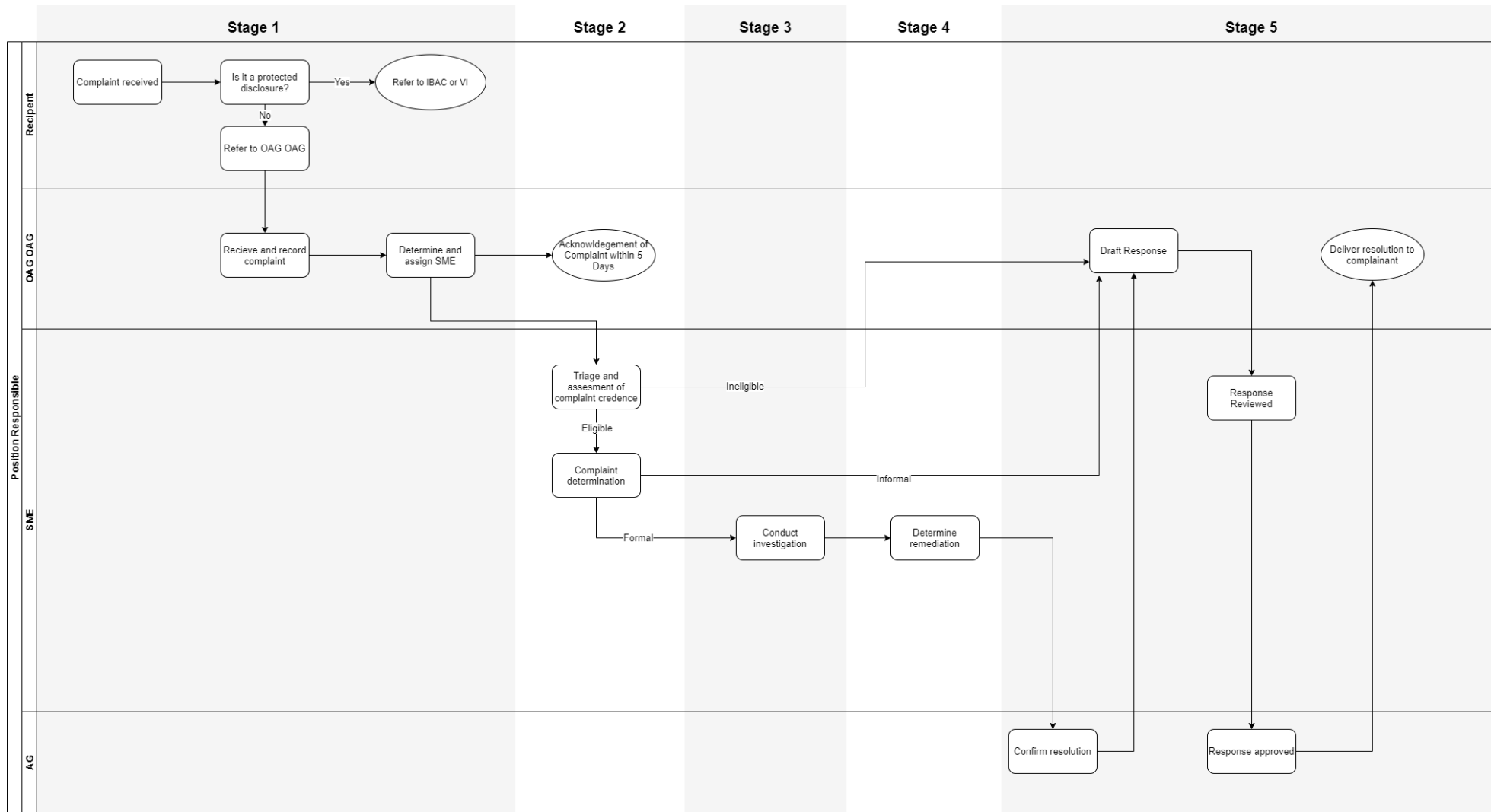
If the complainant remains dissatisfied, they are able to raise their concerns with an external body, such as the Victorian Ombudsman for administrative complaints or the Victorian Inspectorate for complaints regarding the use of VAGO's powers. The complainant's specific options are provided with the outcome of the internal review.

Stages	Step	Role Responsible
Stage 6: Internal Review	<ul style="list-style-type: none"> Alternative investigator appointed Steps in stages 3 to 5 redone within 20 business days 	AG, SME
Stage 7: External Review	<ul style="list-style-type: none"> Matter referred to external body for review 	Complainant



Victorian Auditor-General's Office

Detailed Procedure



Double click to enlarge

Stage 1: Receipt and screening of complaints

With the exclusion of complaints regarding internal misconduct, all other regardless of source or nature, should be referred to the OAG Governance team to facilitate record management throughout the process and redress of issues raised as required. Any matter deemed to be a PID is to be referred to IBAC, VO, or VI as appropriate.

The OAG Governance team will record all complaints received within VAGO's record management system. All matters are recorded in adherence with VAGO privacy policies and information management best practice. This ensures transparency and scalability should the complaint refer to an issue which could be systemic in nature.

The OAG Governance team will refer matter onto relevant SME dependent on nature of the complaint.

Stage 2a: Acknowledgement

Any complainant making a formal complaint will receive an acknowledgement within five (5) business days of VAGO receiving the complaint. This acknowledgement will detail the following information:

- complaint received
- position title of the SME assigned
- timeframe of 20 business days for resolution
- possibility of timeframe extension if complex

Acknowledgement drafted by the OAG Governance team and recorded in VAGO's records management system. SME, the EO and AG to review prior to sending out.

Stage 2b: Triage and Assessment

Evaluation conducted in parallel to acknowledgement activities. SME will determine:

- whether the complaint relates to VAGO's services, policies, a decision or the conduct of individuals
- the seriousness or urgency of the complaint – if it requires informal* or formal handling or external handling
- impact on the complainant
- the complexity and likely timeline for investigation and resolution
- the skills and powers required to investigate the complaint (internal or external parties)
- conflicts of interest
- who will investigate (self-appointed or delegated)

**Informal complaint management may result in resolution without the need for formal steps such as internal investigation, however complex or serious complaints should always be assessed in a formal process.*

Stage 3: Investigation

Any actions taken will be tailored to each case and consider any statutory requirements, inclusive of the requirements of ASQC 1.55 / APES 320.119. Investigations are conducted by an independent VAGO employee, contractor and/or consultant to ensure equitable handling.

The investigation will begin with a conversation with the complainant to clarify issues and to seek informal remedies, where appropriate. The investigator shall obtain sufficient appropriate evidence to be able to make a recommendation for a suitable remedy and response to the complaint.

If necessary, the investigation may include the involvement of legal counsel. If required, the services of a suitably qualified external person, or other assurance practice, may be utilised to carry out the investigation. Suspicions of Fraud or Corruption may also, after initial investigation, be referred to more appropriate agencies for investigation including:

- Victoria Police – where there is suspected criminal conduct or
- IBAC – where there are reasonable grounds to suspect corrupt conduct.

Stage 4: Remediation

If the investigation upholds the complaint the SME will recommend an appropriate, fair and reasonable remedy to the AG or relevant AAG. Remedies could include:

- an explanation
- an apology
- mediation
- an admission of fault
- a change in decision
- a change in policy, procedure or practice, including the development of additional training
- disciplinary action

Should the results of the investigation indicate deficiencies in the design or operation of VAGO's quality control policies and procedures, or non-compliance with VAGO's system of quality control by an individual or individuals, appropriate action will be taken with reference to measures listed in ASQC 1/56 /APES 320/122.

All complaints and allegations, and the resulting actions taken, will be documented.

Stage 5: Resolution

Following consideration of the complaint, and any investigation into the issues raised, VAGO will provide the complainant with a written response within twenty (20) business days of receiving complaint. The OAG Governance team is responsible for drafting the letter of response. Review and approval provided by SME, the EO and AG.

Letter of response should include:

- the outcome of the investigation
- details of the investigation, where appropriate
- the reason(s) for the decision
- the remedy or resolution(s) proposed or put in place
- advice of the review options available

Additional Steps

If the complainant is dissatisfied with VAGO's handling of the complaint, the complainant has the right to ask for a review.

Step 6: Internal Review

An independent internal review will be conducted on formal request by complainant. The process for internal review is:

- formal written request received by SME
- SME identifies and assigns a new internal VAGO employee, contractors or consultants to conduct a review of the initial investigation and outcomes
- as a result of the review, the outcome and proposed remedy may be upheld or may change where warranted
- SME responds to the review request, within the same timeframes as for an initial complaint

Step 7: External Review

If the complainant remains dissatisfied with the outcome of the complaint investigation and internal review, they may refer their complaint to an external body such as the Victorian Inspectorate or the Victorian Ombudsman. These options are detailed for the complainant in the internal review response.

4 Responsibilities

Auditor-General	<ul style="list-style-type: none"> • Promoting a culture that acknowledges complaints and their effective resolution • Overall responsibility for deciding on the appropriate remedy based on the recommendation of the SME involved • Notifying VI and IBAC of matters under sections 66 and 67 of the Audit Act 1994 • External reporting as per the Standing Directions - Direction 3.5.3
Assistant Auditors-General	<ul style="list-style-type: none"> • Responsibility for conducting financial audits and performance audits and implementing changes arising from complaint resolution • Auxiliary responsibility for deciding on the appropriate remedy based on the recommendation of the SME involved
Executive Officer (EO)	<ul style="list-style-type: none"> • Receiving and assessing VAGO employees, contractors and consultants' complaints, where applicable
Subject Matter Expert (SME)	<ul style="list-style-type: none"> • Coordinating the assessment and investigation of complaints • Recommending remedies to the relevant Assistant Auditor-General or the Auditor-General • Acknowledging, assessing, investigating and responding to complaints and review • Recommending and implementing remedies arising from investigations of complaints
Office of the Auditor-General Governance Team	<ul style="list-style-type: none"> • Coordinating the review and investigation of complaints, including records management activities • Supporting SMEs throughout complaints process

Investigator (SME or VAGO employees, contractors and consultants acting at SME request)	<ul style="list-style-type: none"> • Investigating the complaint to ascertain all relevant facts and report upon these findings in an impartial and fair manner • Explanation of the process, protocols and format of the investigation to the parties • Preparing written report containing findings and recommendations
Our people	<ul style="list-style-type: none"> • Treating all people with respect, including people who make complaints • Be aware of the organisation's complaint handling policies and procedures • Assisting people who wish to make complaints to access the organisation's complaints process • Receiving and actioning complaints in line with this policy • Assisting with complaints as requested by the SME • Reviewing outcomes of complaints if necessary • Providing feedback to management on issues arising from complaints • Implementing changes arising from individual complaints and from the analysis and evaluation of complaint data as directed by OMG
Non-employees	<ul style="list-style-type: none"> • Treat all people in a courteous and respectful manner

5 Glossary

Allegation	A claim or assertion about an organisation or its employees, contractors and consultants. Such claims or assertions can be made without substantive evidence.
Complaint	An expression of dissatisfaction with the quality of an action taken, decision made, or service provided by an organisation or its contractor, or a delay or failure in providing a service, taking an action, or making a decision by an organisation or its contractor.
Complainant	Individual or organisation making the complaint
Corrupt Conduct	<p>Conduct which:</p> <ul style="list-style-type: none"> • adversely affects the honest performance of a public officer or public body • constitutes or involves dishonest use of the functions of a public office • constitutes or involves knowingly or recklessly breaching public trust • involves the misuse of information obtained while in public office • is intended to adversely affect the effective performance of the functions or powers of a public officer or public body and results in the person or their associate obtaining a specified benefit • could constitute a conspiracy to engage in any of the above conduct. • Corrupt conduct is generally deliberate or intentional and not the result of a mistake or negligence. For more detail, refer to section 4 of the Independent Broad-based Anti-corruption Commission Act 2011
Fraud	Fraud is dishonest activity causing actual or potential financial loss including theft of monies or other property by employees or persons

external to the entity and where deception is used at the time, immediately before or immediately flowing from the activity. This includes:

- the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business purpose; or
- the improper use of information or position for personal financial benefit.

Misconduct

Misconduct is defined under clause 25.3 of the [VPS Agreement](#) as:

- a contravention of a provision of the [Public Administration Act 2004 \(Vic\)](#), the regulations to that Act, a binding code of conduct or a provision of any statute or regulation that applies to the employee in the employee's employment
- improper conduct in an official capacity
- a contravention, without reasonable excuse, of a lawful direction given to the employee by a person authorised to give that direction
- an employee making improper use of his or her position for personal gain
- an employee making improper use of information acquired by him or her by virtue of their position to gain personally, or for anyone else, financial or other benefits or to cause detriment to the VPS or the public sector.

Public Interest Disclosure

A disclosure made to a receiving body named in the Public Interest Disclosure Act 2012, that contains information that shows or tends to show:

- a person, public officer, or public body has engaged, is engaging or proposes to engage in improper conduct; or
- a public officer or public body that has taken, is taking or proposes to take detrimental action against a person in contravention of the Public Interest Disclosure Act 2012.

Serious Misconduct

[The Fair Work Regulations 2009 \(Cth\)](#) provide general guidance on the type of behaviour that may constitute serious misconduct. Under this policy, serious misconduct may include:

- wilful or deliberate behaviour by an employee that is inconsistent with continuing the contract of employment
 - conduct that causes serious and imminent risk to the health and safety of a person, or the reputation, viability or profitability of VAGO
 - theft
 - fraud - in accordance with the requirements of the [Fraud and Corruption Control Policy](#) and [Fraud and Corruption Reporting Procedure](#)
 - assault
 - intoxication—through alcohol or drugs, other than prescribed drugs— at work or
-

	<ul style="list-style-type: none"> • refusal by the employee to carry out a lawful and reasonable instruction that is consistent with the employee's contract of employment, including instructions contained in VAGO's policies.
Subject Matter Expert (SME)	<p>Subject matter experts in this procedure are impartial VAGO employees, contractors and consultants with sufficient seniority and specialised knowledge with which to conduct and coordinate investigation and resolution of complaints and allegation.</p> <p>The Subject Matter Expert for complaints about:</p> <ul style="list-style-type: none"> • the conduct of an audit is the Director of Audit Quality • matters other than audits is the relevant Sector Director or Business Unit Head • fraudulent, corrupt or improper conduct is the Deputy Auditor-General
VAGO employees, contractors and consultants	<p>VAGO employees, contractors and consultants include:</p> <ul style="list-style-type: none"> • the Auditor-General, Deputy Auditor-General, or person appointed to act in those offices • a VAGO employee • a person or firm the Auditor-General engages to assist, delegates or authorises to perform functions under the Audit Act 1994

6 References / related documents

Policies:

- [Notifying IBAC of corrupt conduct](#)
- [VPSC Management of Misconduct Policy](#)
- [Allegations of Misconduct Policy \(cases involving allegations about VAGO staff\)](#)
- [Fraud and Corruption Control Policy \(public\)](#)
- [Appropriate Behaviour Policy](#)
- [Social Media Policy](#)
- [Inquiries to VAGO: Requests for Audit Attention](#)
- *Procedures:*
- [Sharing information with other bodies](#)
- [Providing support for those involved in a public disclosure](#)
- [Management of public interest disclosure records at VAGO](#)
- [Management of Misconduct](#)
- [Dispute Resolution and Review of Actions Procedure](#)
- Fraud and Corruption Reporting Procedure
- [Correspondence and Enquires](#)

Legislation and standards:

- [Audit Act 1994](#)
- [Financial Management Act 1994](#)

- [Public Administration Act 2004](#)
- [Victorian Inspectorate Act 2011](#)
- [Independent Broad-based Anti-corruption Commission Act 2011](#)
- [Public Interest Disclosures Act 2012](#)
- [Victorian Ombudsman Act 1973](#)
- [Privacy and Data Protection Act 2014 \(Vic\)](#)
- [APES 320 Quality Control for Firms](#) issued by the Australian Professional and Ethical Standards Board
- [ASQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information and Other Assurance Engagements](#) issued by the Auditing and Assurance Standards Board
- AS/NZS 10002-2018 Customer Satisfaction – Guidelines for complaints handling in organisations
- [Code of Conduct for Victorian Public Sector employees of Special Bodies](#)
- [Victorian Ombudsman Good Practice Guide to handling complaints](#)
- [Victorian Ombudsman Managing Complaints Involving Human Rights](#)

7 Procedure review statement

This policy will be reviewed every two years from the last approval date, or when there is a significant change in the intent of the policy or procedure.

Version history

Release notice			
Version	Date of effect	Amendment details	Amended by
1.0	24 March 2021	Initial release	
Policy owner:		Executive Officer, Office of the Auditor-General	
Approved by:		Auditor-General	Date: 24 March 2021