

Appendix F:

Policies and procedures

Delegations

Under the *Audit Act 1994*, we report the names of any persons to whom the Auditor-General delegated the power to express a written audit opinion. In 2023–24, the Auditor-General delegated this power to the following FA directors:

- Simone Bohan
- Sanchu Chummar
- Travis Derricott
- Charlotte Jeffries
- Janaka Kumara
- Paul Martin
- Tim Maxfield
- Dominika Ryan.

Building Act

We do not own or control any government buildings and therefore, have no responsibilities under the *Building Act 1993*.

Local Jobs First – Victorian Industry Participation Policy

We have one Local Jobs First strategic project in progress, which commenced in 2020–21, valued in excess of the \$50 million threshold, to refresh our financial audit services panel. The project is based in metropolitan Melbourne representing 97 per cent of estimated local content, as advised by the Minister for Industry Support and Recovery.

This year, the outcomes we reported from the implementation of the policy were that:

- there was an average of at least 97 per cent of local content
- 8 audit service providers prepared a local industry development plan for contracts and were successfully appointed as a principal contractor.

National Competition Policy

We comply with the National Competition Policy, including complying with the requirements of DTF's Competitive Neutrality Policy.

Oversight by the VI

This year, we had nothing to report to the VI as per requirements under the *Audit Act 1994*, and the VI did not review any of our activities.

We previously worked with the VI to develop a self-reporting tool about the exercise of our coercive powers. We did not exercise these powers during the financial year.

Work arrangements

We offer flexible work arrangements to staff in response to work demands and legislative obligations for employers to provide flexible working conditions. We encourage our staff to take advantage of these arrangements.

We operated under the *Victorian Public Service Enterprise Agreement 2020* in providing leave for carers, as defined in the *Carers Recognition Act 2012*.

Merit and equity

Our policies and actions reflect our commitment to a workplace free from discrimination, harassment and bullying, and that support merit-based recruitment practices.

We also comply with the Victorian Charter of Human Rights and Responsibilities and the *Code of Conduct for Victorian Public Sector Employees of Special Bodies*.

Our selection processes ensure that applicants are assessed and evaluated fairly and equitably on the basis of the key selection criteria and other accountabilities without discrimination. We also ensure that employees have been correctly classified in workforce data collections.

Public interest disclosures

Under the *Public Interest Disclosures Act 2012*, we cannot receive public interest disclosures.

Disclosures about VAGO officers may be made to IBAC or the VI.

Further information on VAGO's responsibilities is available at: www.audit.vic.gov.au/complaints-about-vago.

Freedom of information

The *Audit Act 1994* broadly precludes us from disclosing information we gather during an audit, other than by reporting to Parliament.

The Act also precludes third parties from accessing any audit-related information and documents we hold.

Our administrative processes come under the state's freedom of information legislation. This year, we received 2 requests for information:

- copies of VAGO policies and procedures
- details of VAGO's contractor and consultant services, less than \$10,000 over the past 5 years.

We provided access to the information in full for both requests.

Further information on our obligations under the *Audit Act 1994* is available on our website.

Requests for access to non-audit-related information and documents we hold can be made to the freedom of information officer:

- by email (enquiries@audit.vic.gov.au)
- by phone (03 8601 7000)
- in writing (Freedom of Information, Victorian Auditor-General's Office, Level 31, 35 Collins Street, Melbourne VIC 3000).