

# Appendix A:

## Submissions and comments

We have consulted with all departments and considered their views when reaching our review conclusions. As required by the *Audit Act 1994*, we gave a draft copy of this report, or relevant extracts, to those agencies and asked for their submissions and comments.

Responsibility for the accuracy, fairness and balance of those comments rests solely with the relevant agency head.

### Responses received

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Department of Education	A-2
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Department of Jobs, Skills, Industry and Regions	A-4
Department of Treasury and Finance	A-5
Department of Transport and Planning	A-8

## Response provided by the Secretary, Department of Education



### Department of Education

Secretary

2 Treasury Place  
East Melbourne Victoria 3002  
Telephone +61 3 9637 2000

COR24149067

Mr Andrew Greaves  
Auditor-General  
Victorian Auditor-General's Office  
[REDACTED]

Dear Mr Greaves

#### **Proposed report on Fair presentation of service delivery performance 2024**

Thank you for your letter of 22 October 2024 and the opportunity to comment on the proposed report for this review.

The Department of Education is committed to accountable and transparent performance reporting.

The department has reviewed the proposed report and has no feedback. Should you wish to discuss the department's response, please contact Shamiso Mtenje, Executive Director, Assurance, Knowledge and Executive Services Division on [REDACTED] or by email: [REDACTED].

Yours sincerely



**Jenny Atta**  
Secretary  
07 / 11 / 2024

Your details will be dealt with in accordance with the *Public Records Act 1973* and the *Privacy and Data Protection Act 2014*. Should you have any queries or wish to gain access to your personal information held by this department please contact our Privacy Officer at the above address





Department of Energy, Environment  
and Climate Action

PO Box 500, East Melbourne,  
Victoria 8002 Australia

SEC-241000521

Andrew Greaves  
Auditor-General  
Level 31 / 35 Collins Street  
MELBOURNE VIC 3000

Dear Auditor-General

Thank you for your letter of 22 October 2024 in relation to the Victorian Auditor-General's Office's (VAGO) proposed draft report for the performance engagement - *Fair Presentation of Service Delivery Performance 2024*.

The Department of Energy, Environment and Climate Action (DEECA) recognises the need to present fairly the service delivery information in Departmental Performance Statements, to allow Parliament and the community to understand how well the government provides publicly funded services.

DEECA acknowledges the findings and recommendations detailed in the proposed report and the importance of identifying issues with the application of the Resource Management Framework (RMF). DEECA is committed to complying with the RMF and welcomes any additional guidance from the Department of Treasury and Finance appropriate to assist in improving compliance with the RMF.

The proposed report considers that information from departments is not relevant or reliable, and so it is not useful (refer: '*The significant annual effort that goes into reviewing, updating and reporting measures clearly, in many instances, is misguided or wasted*'). While DEECA supports opportunities for improvement, there is significant value in performance measure reporting, despite some measures not meeting all RMF criteria. DEECA will continue to work with DTF to ensure that updates to its measures provide meaningful and valuable information.

As noted in the proposed report, the RMF criteria can be open to interpretation, leading to differing views on the usefulness and relevance of performance measures. Even where a performance measure does not fully meet one or more RMF criteria, they may still comply in other respects and remain valuable and pertinent to both Parliament and the community. DEECA continues to enhance its reporting in an integrated way, including through the RMF and additional targeted communication and reporting to the sectors and communities it serves.

DEECA would like to thank the VAGO staff for their engagement during this process and we look forward to considering the Final Report.

Yours sincerely

**John Bradley**  
Secretary

5/11/2024



Official

OFFICIAL



Department of Jobs, Skills, Industry and Regions

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Telephone: +61 3 9651 9999

Ref: CSEC-2-24-25429

Mr Andrew Greaves  
Auditor-General  
Victorian Auditor-General's Office  
Level 31, 35 Collins Street  
MELBOURNE VICTORIA 3000

Dear Mr Greaves

**FAIR PRESENTATION OF SERVICE DELIVERY PERFORMANCE 2024 PROPOSED REPORT**

Thank you for your letter dated 22 October 2024 about the Proposed report - Fair presentation of service delivery performance 2024 limited assurance review.

DJSIR acknowledges the proposed report and supports its findings. The department is committed to continually improving performance reporting processes and incorporating relevant recommendations from VAGO.

The department regularly reviews its processes and works closely with the Department of Treasury and Finance to ensure the Departmental Performance Statement and reports best reflect the requirements of the RMF.

The department has some feedback on the report that will be provided to your team.

If you require further information, your team can contact Karan Gill, Chief Audit Officer on [REDACTED] or [REDACTED].

Yours sincerely

A black rectangular redaction box covering the signature of Tim Ada.

**Tim Ada**  
Secretary

5/11/2024





Department of Treasury and Finance

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Telephone: +61 3 9651 5111  
dtf.vic.gov.au

D24/251598

Mr Andrew Greaves  
Auditor General  
Victorian Auditor-General's Office  
Level 31, 35 Collins Street  
MELBOURNE VIC 3000



Dear Mr Greaves

**PROPOSED REPORT: FAIR PRESENTATION OF SERVICE DELIVERY PERFORMANCE 2024**

Thank you for the opportunity to respond to the proposed report on the Fair presentation of service delivery performance 2024.

DTF's response to your recommendations is attached including the action plan outlining how the department will seek to implement the recommendations.

DTF accepts the recommendations in relation to its performance statement to ensure it meets the requirements of the Resource Management Framework. We will also look to improve the supporting documentation for performance measure reporting to ensure the accuracy of results and to allow for independent verification.

As part of the *2024-25 Budget*, Government announced work had commenced on Financial Management Reforms and DTF will investigate opportunities to improve the performance framework as part of these reforms.

Yours sincerely



Chris Barrett  
**Secretary**

6 / 11 / 2024



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**Department of Treasury and Finance action plan to address recommendations from Fair presentation of service delivery performance 2024**

No.	VAGO recommendation (DTF)	Acceptance	Agreed management actions	Target completion date
1	<p>Review its performance measures to ensure they:</p> <ul style="list-style-type: none"> <li>• meet the Resource Management Framework's requirements</li> <li>• fairly present its performance.</li> </ul>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input type="checkbox"/> In principle	<p>DTF will review its performance measures as part of the annual departmental performance statement review process, to ensure it meets the Resource Management Framework's requirements and to ensure it fairly presents its performance.</p>	<p>May 2025, and ongoing.</p>
2	<p>Ensure it keeps performance reporting records in a manner that allows for independent verification.</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input type="checkbox"/> In principle	<p>DTF will ensure its performance reporting records allow for independent verification. This will include reviewing the methodology documentation on how measure results are calculated.</p>	<p>July 2025, and ongoing.</p>

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3	<p>Investigate why departments are not consistently applying the <i>Resource Management Framework's</i> performance reporting requirements as intended, including identifying any systemic issues in the performance reporting framework and supporting guidance. Develop a plan to address the identified issues.</p>	<p><input checked="" type="checkbox"/> Yes  <input type="checkbox"/> No  <input type="checkbox"/> In part  <input type="checkbox"/> In principle</p>	<p>As part of the Victorian Government's commitment to financial management reform as referenced in the 2024-25 <i>Budget Paper No. 2</i>, and DTF's ongoing performance improvement process, DTF intends to engage with departments to identify any common issues and key opportunities for improvement across the performance reporting framework.</p> <p>DTF acknowledges the importance of correctly applying the Resource Management Framework (RMF) as intended, and notes that responsibility for compliance rests with the accountable officer of each entity in relation to their own performance measures. DTF regularly reviews the content and application of the RMF and will continue to make improvements in line with broader performance reform.</p>	<p>End 2025 for first round of financial management reforms as referenced in the 2024-25 <i>Budget Paper No.2</i>.                  Work on further improvements to continue after that.</p>
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Response provided by the Secretary, Department of Transport and Planning



Department of Transport and Planning

GPO Box 2392  
Melbourne, Victoria 3001 Australia

Ref: BSEC-1-24-4790

Mr Andrew Greaves  
Auditor-General of Victoria  
Victorian Auditor-General's Office  
Level 31, 35 Collins Street  
MELBOURNE VIC 3000

Dear Mr Greaves

**Victorian Auditor-General's Office - Limited Assurance Review - Fair presentation of service delivery performance 2024 - Proposed Report**

Thank you for your letter of 22 October 2024 enclosing the proposed report *Fair presentation of service delivery performance 2024* (the Report).

The Department of Transport and Planning (the Department) acknowledges the conclusion of the Report, noting that this is the third year of the review and that the Report reflects findings of earlier reviews.

The Department will continue to work with the Department of Treasury and Finance (DTF) to report on its performance in compliance with DTF's *Resource Management Framework*.

Thank you for the opportunity to comment on the Report.

Yours sincerely



**Paul Younis**  
Secretary

Date: 08 November 2024

