

Complaints management policy

About this document

Purpose The purpose of this policy is to provide guidance for the management of complaints and allegations about:

- the conduct of audits
- VAGO activities other than audits
- fraud, corruption or misconduct by VAGO employees, contractors and consultants
- VAGO made to integrity bodies (Independent Broad-based Anti-corruption Commission (IBAC), Victorian Ombudsman (VO), or Integrity Oversight Victoria (IOV).

Please note, use of the term complaint in this document encompasses allegations.

Application

Overview This policy applies to complaints and allegations about VAGO and VAGO employees, contractors, consultants, of both external and internal origins. The policy applies to Audit Service Providers only in the delivery of audit services on behalf of VAGO. This includes breaches and non-compliance with our system of quality management. This policy is developed and maintained in line with the Standards Australia [AS 10002:2022 Guidelines for complaint management in organisations](#).

Misconduct complaints In relation to complaints about misconduct by VAGO employees, contractors and consultants this policy should be read in conjunction with the [Victorian Public Service \(VPS\) Management of Misconduct Policy](#) and VAGO's [Management of Misconduct Procedure](#).

Employee related complaints Reviews of employee related issues sit outside the scope of this policy, such as:

- dissatisfaction with the outcome of a recruitment or selection process
- a dispute regarding unsatisfactory work performance process, or
- a dispute arising from a change process.

For further information on these matters please refer to the [VPS Review of Action Policy](#) and VAGO's [Dispute Resolution and Review of Actions Procedure](#) and liaise with Human Resources.

Fraud and corruption Allegations of fraud and corruption may be investigated or referred to another investigative body in line with VAGO's responsibilities in relation to [Standing Directions from the Minister for Finance](#) Direction 3.5 'Fraud, Corruption and Other Losses'. Please refer to VAGO's [Fraud and Corruption Control Policy](#) and [Fraud and Corruption Reporting 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.

Public Interest Disclosures VAGO recognises and commits to its responsibilities under the [Public Interest Disclosure Act 2012](#) (the PID Act) to protect both those who make a public interest disclosure and those who

cooperate with an investigation of a public interest disclosure from direct or indirect detrimental action.

This policy also recognises that through any complaints mechanism, matters may come to VAGO's attention regarding public interest disclosures or attempts to make a public interest disclosure to VAGO.

Such disclosures **cannot** be made to VAGO, and VAGO does not have any powers or responsibilities to assess or investigate disclosures. Such disclosures will be referred to the adjudicating integrity body - IBAC or IOV.

Principles

Our values and how they apply

VAGO's values are:

- respect
- innovation
- collaboration
- accountability

These values underpin VAGO's commitment to achieving best practice complaints handling by:

- acknowledging and dealing with complaints in a timely way
 - providing transparent information about how complaints are handled
 - protecting the privacy of personal information in line with our [Privacy Policy](#)
 - treating everyone involved in a way that is objective, respectful and fair
 - considering and respecting human rights
 - maintaining accountability for decisions.
-

Commitment and responsibility

As part of our commitment to these principles, VAGO employees, contractors and consultants are required to understand both their responsibilities and their rights to complain to external integrity bodies - IBAC, VO or IOV. Support and assistance is be provided through this policy and its related procedures.

Confidentiality

VAGO has systems for confidential reporting of complaints, with all parties encouraged to report and suffer no repercussions or reprisals.

Under law, VAGO has obligations to provide certain information or enable access to documents to IBAC and IOV under sections 66 and 67 of the [Audit Act 1994](#).

Be aware - this may override the confidentiality of a complaint made to VAGO in very limited circumstances. For example, reasonable suspicion of corrupt conduct requires mandatory notification to IBAC.

Further guidance on information privacy requirements are outlined in VAGO's [Privacy Policy](#) and published on the VAGO [website](#).

Requirements

Complaint handling functions

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) Strategy, Governance & Risk (SGR) team to facilitate record management and redress of issues raised as required.

Assessment of complaints

Assessment of complaints is managed by impartial and independent internal subject matter experts (SMEs) who will engage informal or formal complaint management processes. The SME for each complaint type is noted in the VAGO [Complaints Management Procedure](#).

Where a perceived or potential conflict of interest exists, an alternate SME must be assigned to the complaint by OAG SGR, in consultation with the Auditor-General.

In the event where the Auditor-General is the subject of the complaint or has a conflict of interest due to a complaint the Chair of VAGO's Audit and Risk Committee will make an impartial and independent assessment of how the complaint is to be managed.

Remediation

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 Deputy Auditor-General or Assistant Auditors-General may also perform this function dependent on the nature and severity of the complaint(s) and / or allegation(s). Considerations toward the severity of the complaint(s) and / or allegations(s) are outlined per our [Complaints Procedure](#).

Fraud, corruption and misconduct

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](#)
- VAGO's specific internal policies and procedures.

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.

Expected complaints process behaviour

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 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.

Post-outcome considerations

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 example, complaints regarding:

- the conduct of a financial audit could be raised with CPA Australia
- administrative actions could be raised with the Victorian Ombudsman.

VAGO report on complaints on a quarterly basis to the VAGO Operational Management Group.

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, unless they are involved in the complaint • Notifying IOV 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
Deputy Auditor General, Assistant Auditors-General	<ul style="list-style-type: none"> • Responsibility for implementing changes arising from complaint resolution. • Auxiliary responsibility for deciding on the appropriate remedy based on the recommendation of the SME involved
Director, Strategy, Governance and Risk (D,SGR)	<ul style="list-style-type: none"> • VAGO's designated Complaint Management Manager • Receiving and triaging VAGO employees, contractors and consultants' complaints. • Supporting SMEs throughout complaints process
SME Investigator (or VAGO employees, contractors and consultants acting at SME request to investigate)	<ul style="list-style-type: none"> • Assessing, investigating, responding to complaints and reviewing complaints on request • Explanation of the process, protocols and format of the investigation to the parties • Recommending remedies to the relevant Assistant Auditor-General or the Auditor-General • Preparing written report containing findings and recommendations
OAG SGR Team	<ul style="list-style-type: none"> • Coordinating the review and investigation of complaints, including records management activities • Acknowledging the receipt of a complaint • Supporting SMEs throughout complaints process
Our people	<ul style="list-style-type: none"> • Treating all people with respect, including those who make complaints • Be aware of the organisations 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

Supporting documents and information

Glossary

An **allegation** is a claim or assertion about an organisation or its employees, contractors and consultants. Such claims or assertions can be made without substantive evidence.

A **complaint** is 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.

A **complainant** is an individual or organisation making the complaint

Corrupt conduct is conduct which:

- 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 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 following 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 is defined under clause 25.3 of the [VPS Enterprise 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.

A **Public Interest Disclosure** is 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 is described in [The Fair Work Regulations 2009 \(Cth\)](#), which provides general guidance on the type of behaviour which would be classified as such. 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
- 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 Experts (SMEs) in this policy are impartial VAGO employees, contractors and consultants with sufficient seniority and specialised knowledge with which to conduct and coordinate the investigation and resolution of complaints and allegations.

The Subject Matter Expert for complaints about:

- conduct of an audit is the Director of Audit Quality
- matters other than audits are the relevant Sector Director or Business Unit Head
- fraudulent, corrupt or improper conduct is the Deputy Auditor-General

VAGO employees, contractors and consultants include:

- 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

References & Links

Policies:

- [Notifying IBAC of corrupt conduct](#)
- [VPSC Management of Misconduct Policy](#)
- [Management of Misconduct Procedure](#) (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 Misconduct](#)

- [Dispute Resolution and Review of Actions Procedure](#)
- [Fraud and Corruption Reporting Procedure](#)
- [Correspondence process \(manual\)](#)

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 Management for Firms that provide Non-Assurance Services issued by the Australian Professional and Ethical Standards Board](#)
- [ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance Engagements issued by the Auditing and Assurance Standards Board](#)
- [AS 10002:2022 Guidelines for complaint management in organizations \(ISO 10002:2018, NEQ\)](#)
- [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](#)

Policy review and version history

Policy review statement This policy will be reviewed within two years of the last approval date, or earlier when there is a significant change in the intent of the policy

Version history	Version	Date	Changes made	Prepared or amended by
	1.0	24 March 2021	Initial Release.	
	1.2	8 May 2024	Policy compliance review and refresh - minor amendments. Including: <ul style="list-style-type: none"> • Update to template, reformatting information in line with information presentation requirements • Plain English application (where possible) • Correction of broken hyperlinks • Update to outdated document references • Removal of overlap with information contained in the procedure • Reference to Standards Australia Complaints guidance added (and reviewed) • The amendments also include recent changes to VAGO structure 	D, SGR
Policy Owner	Director Strategy Governance and Risk, Office of the Auditor General (D,SGR, OAG)			
Approved by:	Auditor-General	Date Approved:	8 May 2024	

Potential version update triggers identified

Significant changes to applicable legislation or internal processes

Complaints management event

Complaints management responsibility changes