

Annual Plan 2014–15

Volume two: Financial audit work program



VAGO

Victorian Auditor-General's Office
Auditing in the Public Interest

Financial audit work program

2.1 Overview of our financial audit program

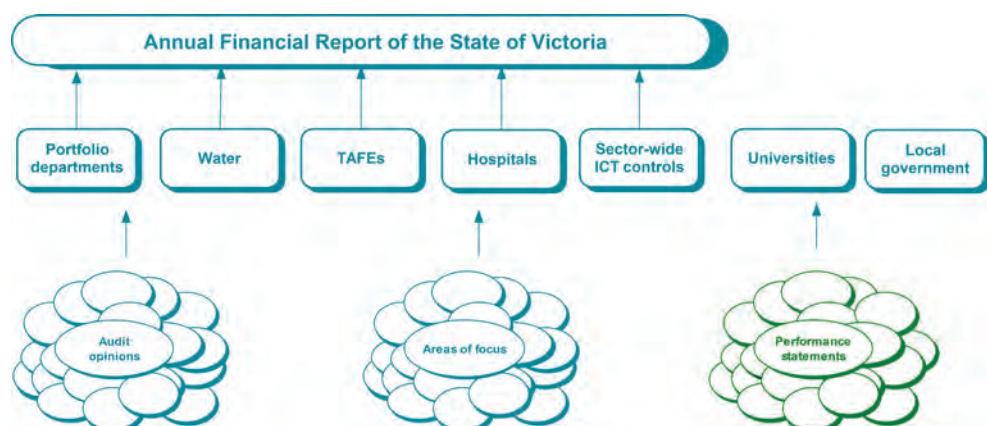
2.1.1 Planned outputs for 2014–15

In 2014–15, the Victorian Auditor-General's Office (VAGO) intends to table eight financial audit reports in Parliament. This is two more than our commitment in the State Budget papers. These reports offer Parliament and the public both a whole-of-government and a sector-specific perspective.

Our two key whole-of-government reports will provide assurance and commentary on the Annual Financial Report of the State of Victoria and review of the Estimated Financial Statements for the general government sector.

Overall our reports to Parliament will reflect the results of our audit of the consolidated statements of the State of Victoria, as well as around 552 audits of financial statements and 118 audits of performance statements of public sector entities. Our reports will also include comment on areas of focus for each sector, covering key elements of financial management and governance. Figure 2A illustrates the relationship between our audit work and our Parliamentary reports.

Figure 2A
Relationship between reports and financial audit work



Source: Victorian Auditor-General's Office.

Our financial audit program is dynamic, reflecting changes such as the creation of new entities and machinery of government movements. As such, the number of audit and assurance activities we conduct can change throughout the year—for example, the 2014–15 State Budget reported that VAGO would conduct 559 audits, seven more than estimated in this annual plan.

We aim to issue 98 per cent of our audit opinions within the statutory deadline, which is within four weeks after we receive the final financial statements. We aim to issue 90 per cent of our management letters to agencies within the target time lines we establish before the audit.

2.2 Financial audits

We will deliver a diverse range of auditing and assurance services in 2014–15. Figure 2B shows these activities and the legislation or arrangement under which we conduct them.

Figure 2B
Audits and assurance activities expected to be conducted in 2014–15

Basis	Number ^(a)
Financial statement audits	
<i>Financial Management Act 1994 and/or Corporations Act 2001</i>	412
<i>Local Government Act 1989</i>	91
Other Acts	45
Audits by arrangement	4
Total financial statement audits	552
Performance statement audits	
<i>Financial Management Act 1994 (water entities)^(b)</i>	19
<i>Local Government Act 1989</i>	79
Executive Order in Council (TAFE entities)	19
Audit by arrangement	1
Total performance statement audits	118
Other	
<i>Financial Management Act 1994 (Review of Estimated Financial Statements)</i>	1
Acquittals of funds ^(c)	96
Total other	97
Total audit and assurance activities	767

(a) Based on 2013–14 data. The number of audits conducted varies year on year due to changes in the number of public sector entities and their associated entities.

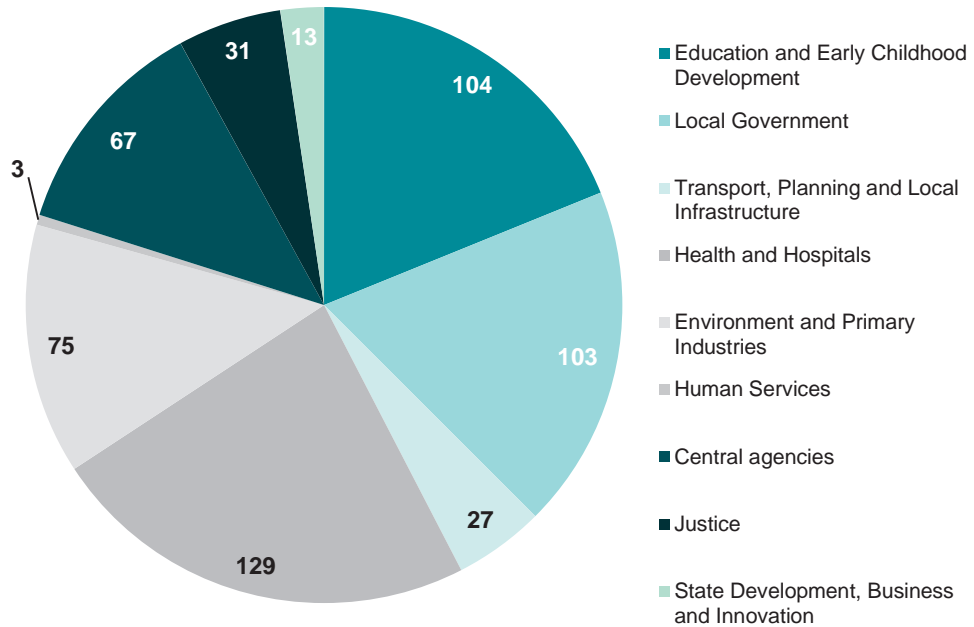
(b) Following the release of Financial Reporting Direction 27C *Presentation and Reporting of Performance Information* all 19 water entities are required to prepare and have audited their performance reports.

(c) Based on 2013–14 data. Acquittals are only conducted if required under agreements relating to specific funding programs.

Source: Victorian Auditor-General's Office.

Figure 2C shows these audits by sector. Eight sectors are aligned with the Victorian government department structure—combining the Department of Premier and Cabinet and the Department of Treasury and Finance as 'central agencies'—with a ninth sector of local government. The health and hospitals, education and early childhood development, and local government sectors have the greatest number of financial audits.

Figure 2C
Number of audits by sector planned for 2014–15



Note: Based on 2013–14 data. The number of audits conducted varies year on year due to changes in the number of public sector entities and their associated entities.

Source: Victorian Auditor-General's Office.

2.2.1 Delivering our audits

Delivery mechanism

We have a mixed delivery model for our financial audit program. Audits are conducted either by in-house staff or by external firms engaged by VAGO. All audits conducted externally are subject to project management and quality assurance by VAGO in-house staff and audit opinions are signed by the Auditor-General or selected senior VAGO staff.

Each year we change the mix of resources we use to deliver the financial audit program. In 2014–15, we anticipate 31 per cent of our audits will be undertaken by in-house staff and 69 per cent by external firms. Appendix A provides a list of the financial audits we anticipate conducting in 2014–15.

Some of the factors we consider when determining whether to outsource a particular audit, are:

- materiality
- risk
- the need for technical skills and experience not held by in-house staff
- timing imperatives
- the need to manage the in-house workload
- the need to sustain in-house capability
- geographic proximity and cost of travel.

A material entity is one whose revenue, expenses, assets and/or liabilities are significant to the whole-of-Victoria's annual financial report. In 2014–15, there are 48 audits classified as material, of which 54 per cent will be conducted by in-house staff.

Audit risk is the risk that an incorrect audit opinion may be issued as a result of a failure to detect material misstatement either due to error or fraud. In 2014–15, there are:

- 24 audits classified as high risk, of which in-house staff will conduct 46 per cent
- 242 audits classified as moderate risk, of which in-house staff will conduct 28 per cent.

Figure 2D shows the breakdown of our audits by materiality and risk, and whether they are conducted in-house or by an external firm.

Figure 2D
Audits planned for 2014–15 by materiality, risk and delivery approach

Materiality and audit risk	In-house (number)	Outsourced (number)	Total (number)
Material entity audits			
• High risk	7	4	11
• Moderate risk	19	17	36
• Low risk	0	1	1
Total material entity audits	26	22	48
Non-material entities			
• High risk	4	9	13
• Moderate risk	50	156	206
• Low risk	93	192	285
Total non-material entity audits	147	357	504
Total financial statement audits	173	379	552

Note: Based on 2013–14 data. The number of audits conducted varies year on year due to changes in the number of public sector entities and their associated entities.

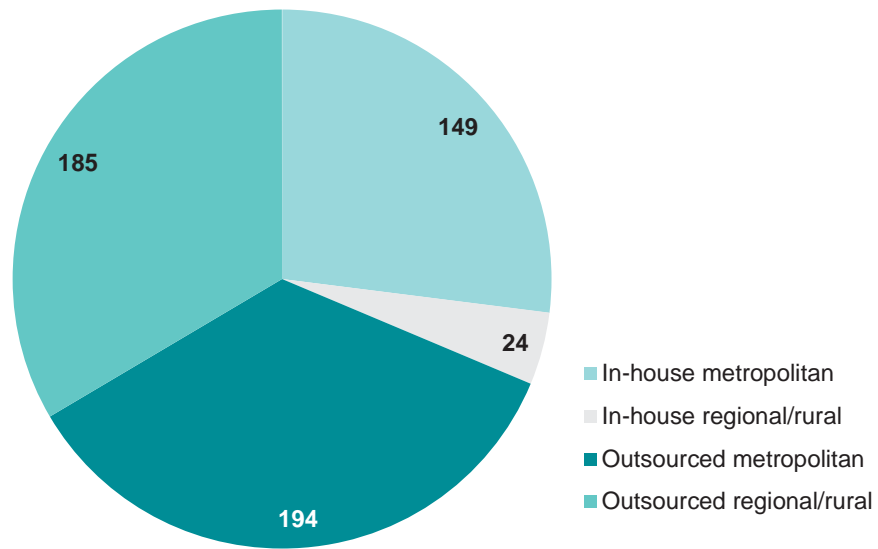
Source: Victorian Auditor-General's Office.

In some cases, it is not practical for VAGO to employ staff with the technical skills and experience required to conduct the audit in-house. In these cases, the audit risk is such that the audit is contracted out. This is particularly the case for audits of insurance and superannuation agencies. In other cases, we may decide to conduct an audit in-house to sustain our in-house capability.

The location of an entity may influence our decision to outsource an audit. For regional and rural audits, external firms that operate outside the metropolitan area are less likely to incur travel and accommodation expenses which may result in a lower cost than if conducted by in-house staff.

Figure 2E shows the split of metropolitan and regional/rural audits planned for 2014–15, and whether they are conducted in-house or by external firms. It shows that most of our financial audits will be in the metropolitan area and that external firms will conduct more audits in the regional areas than in-house staff.

Figure 2E
Number of audits planned for 2014–15 by delivery mechanism and location



Note: Based on 2013–14 data. The number of audits conducted varies year on year due to changes in the number of public sector entities and their associated entities.
Source: Victorian Auditor-General's Office.

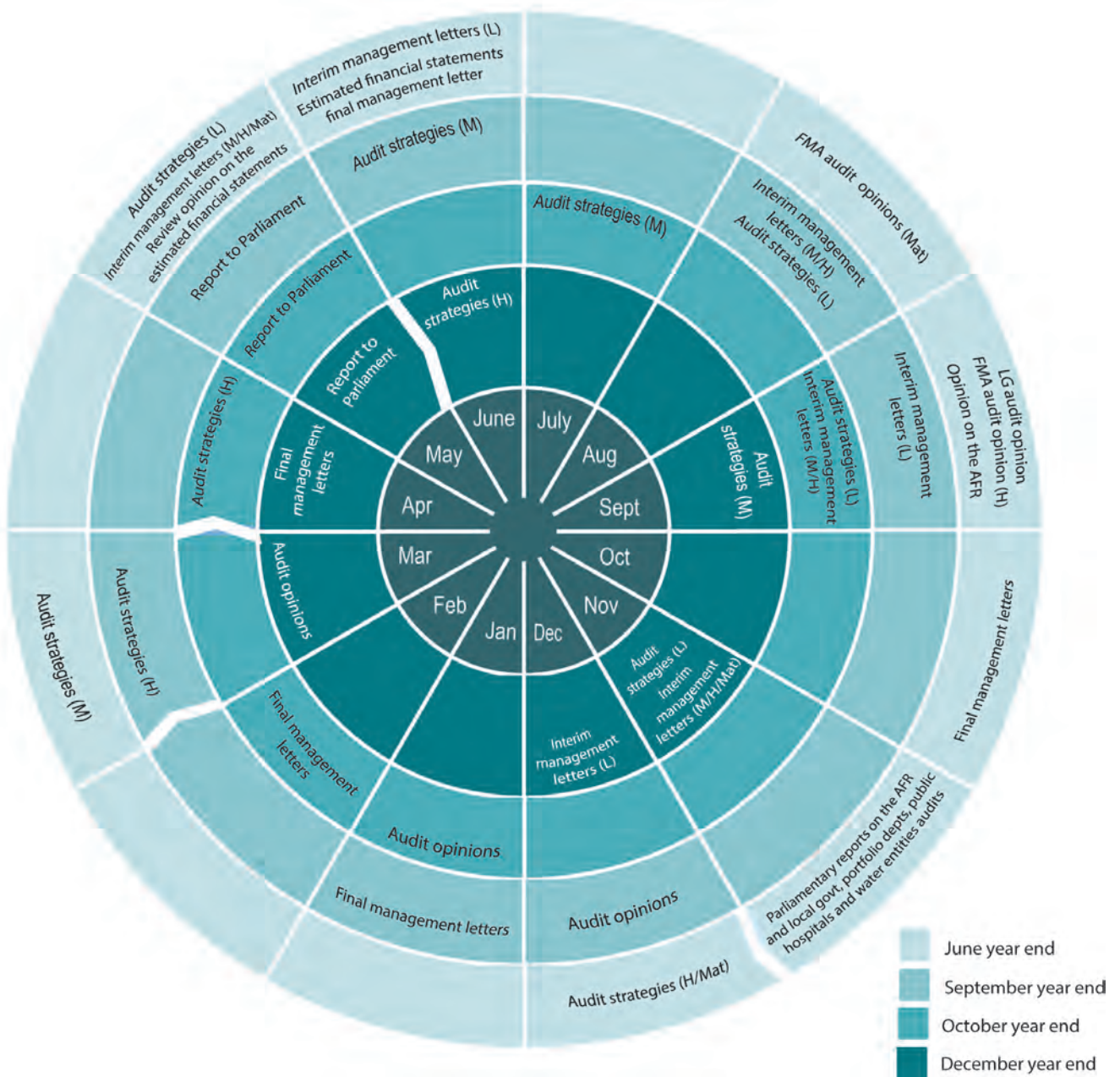
2.2.2 Timing of our key products and services

Year-round cycle

Due to the varied year-end dates for public sector entities, not all of our financial audits are conducted simultaneously. The majority of our audits are for entities with year-end dates of 30 June or 31 December and audit services are provided progressively across the year to enable the volume of work to be managed.

Figure 2F shows the timing for delivering the key products from audits, depending on the year-end date.

Figure 2F
Audit process and monthly time lines



Note: Mat = material, H = high risk, M = medium risk, L = low risk.

Note: In addition to these four audit cycles, there is one entity with a 31 March year-end date, which follows the same general process.

Source: Victorian Auditor-General's Office.

Figure 2G shows the timing of these for a selection of key deliverables in 2014–15, and reflects the various year-end dates of entities.

Figure 2G
Selected key milestones for 2014–15 for material and high risk audits

Completed by:	Milestone
20 August 2014 ^(a)	Audit opinions – Material entities (June cycle)
22 September 2014	Audit opinions – High risk entities (June cycle)
30 September 2014	Audit opinions – Local government
15 October 2014	Parliamentary report – <i>Auditor-General's Report on the Annual Financial Report of the State of Victoria</i>
20 October 2014	Final management letters – high risk entities (June cycle)
28 November 2014 ^(b)	Parliamentary reports (all other June cycles)
28 November 2014	Interim management letters – High risk entities (December cycle)
31 December 2014	Audit strategies – Material and High risk entities (June cycle)
25 March 2015	Audit opinions (December cycle)
22 April 2015	Final management letters (December cycle)
1 May 2015 ^(c)	Review opinion on the Estimated Financial Statements
29 May 2015	Parliamentary reports (December cycle)
29 May 2015	Interim management letters – Material and High risk entities (June cycle)
30 June 2015	Audit strategies – High risk entities (December cycle)

(a) This date depends on the Department of Treasury and Finance material entity timetable.

(b) As the state election will be held in November 2014 the Parliamentary reports will be completed in November, however, they will not table until later in the year.

(c) This date is consistent with 2013–14, however, may change with the new Parliament.

Note: A small number of entities have other balance dates.

Source: Victorian Auditor-General's Office.

2.3 Areas of focus

A key element of conducting our financial audits is our examination of the internal systems and controls which operate over the balances and transactions in an entity. The most significant and high-risk controls are examined and tested each year.

In addition, we choose areas to focus on in a particular year. These financial audit areas of focus balance cyclical coverage of fundamental elements of financial management, governance and accountability with more topical responses to scanning and consultation. They align with the various components of the financial report: the comprehensive operating statement, the balance sheet, and the explanatory note disclosures.

Figure 2H lists the reports to Parliament and areas of focus to be examined and reported on for 2014–15 and 2015–16.

Figure 2H
Financial audit reports to be tabled in 2014–15, including areas of focus

Sector	Report	2014–15			2015–16		
		Comprehensive operating statement	Balance sheet	Explanatory note disclosures and general internal controls	Comprehensive operating statement	Balance sheet	Explanatory note disclosures and general internal controls
Sector-wide	Auditor-General's Report on the Annual Financial Report of the State of Victoria	State's financial result Significant projects and developments Public private partnerships			State's financial result Significant projects and developments Public private partnerships		
Sector-wide	Portfolio Departments and Associated Entities	Annual attestation of compliance with the prudential insurance standard		Internal audit	Management of executive remuneration Procurement		Commitments (including PPPs)
Sector-wide	Information and Communication Technology Controls	IT General Controls Maturity Identity and Access Management Software Licensing			IT General Controls Maturity Wireless Network Security Cyber-intrusion mitigation strategies		
Education and Early Childhood Development	Technical and Further Education Institutes Universities	Travel and accommodation expenditure		Risk management	Telecommunications expenditure and personal use of devices		Fraud risk assessment and control monitoring
Environment and Primary Industries	Water Entities	Gifts, benefits and hospitality	Water plans	Audit committees	Budget management		Business continuity and information technology disaster recovery planning Internal audit
Health	Public Hospitals	Asset maintenance		Internal audit	Outsourcing of services	Management of employee leave	
Justice	Portfolio Departments and Associated Entities	On the spot traffic, traffic camera and CityLink and EastLink fines					
Local Government	Local Government	Grants management	Creditor management		Security over credit and debit card transactions and data	Management of employee leave	
Transport	Portfolio Departments and Associated Entities	Public transport fines					

Source: Victorian Auditor-General's Office.

The areas of focus for 2014–15 and 2015–16 are discussed in more detail in the following section.

2.3.1 Sector-wide

Portfolio Departments and Associated Entities

Annual attestation of compliance with the prudential insurance standard, 2014–15

The Prudential Insurance Standard for the Transport Accident Commission, the Victorian WorkCover Authority and the Victorian Managed Insurance Authority (the insurance agencies) requires those agencies to submit an annual attestation to the Department of Treasury and Finance (DTF) stating that they have appropriate governance, risk management and prudential management arrangements in place. DTF—as the prudential supervisor—has the power to investigate compliance with the standard as it considers appropriate.

We will review how DTF gains assurance over the reliability of the insurance agencies' annual attestations of compliance, and the processes whereby insurance agencies ensure the reliability of their attestations and the prompt disclosure of related significant events to DTF.

Internal audit, 2014–15

Internal audit is a key assurance mechanism to support the discharge of governance and oversight responsibilities. Internal audits can review core internal controls and identify areas of risk within an entity, as well as provide assurance to management on the operational effectiveness of key controls. They may also identify and report on management deficiencies that need to be addressed.

We will review the policies, management practices and governance and oversight arrangements in place in portfolio departments for internal audit services and assess them against better practice and the requirements of the *Financial Management Act 1994*.

Management and reporting of executive remuneration, 2015–16

Executives are the key leadership and management group within the Victorian public sector. There are currently around 600 executives across the sector's nine portfolio departments.

Executive remuneration must be disclosed in a department's financial statements. Clear policies and processes are necessary within departments to ensure appropriate transparency and accountability.

We will review the policies, management practices and governance and oversight relating to executive remuneration in the portfolio departments and assess them against the financial reporting requirements of the *Financial Management Act 1994* and other related public sector requirements.



Procurement, 2015–16

The portfolio departments procure substantial volumes of goods and services and it is important that procurement is conducted efficiently and effectively. Procurement by portfolio departments is subject to the Victorian Government Purchasing Board's policies and DTF procurement guidelines.

Each department is required to implement and maintain an effective internal control framework over procurement. The framework should give assurance that the procurement satisfies business needs, is suitably authorised, provides appropriately open and fair competition, is transparent and meets probity requirements.

We will review the internal controls over procurement within the nine portfolio departments and assess them against the Victorian Government's Purchasing Board's policies and DTF procurement guidelines.

Commitments—including PPPs, 2015–16

The nominal value of commitments of the general government at 30 June 2013 was \$32.4 billion. This comprised \$12.1 billion in commitments for public private partnerships (PPPs), capital expenditure commitments of \$2.8 billion, operating and lease commitments of \$11.6 billion and other commitments of \$5.9 billion.

Completely and accurately accounting for commitments is important to enable effective monitoring and management of portfolio department cash flows, and in transparency and accountability to the public.

We will review the policies and procedures in place within portfolio departments to report on commitments in their annual financial reports.

Information and Communication Technology Controls

The annual Information and Communication Technology (ICT) controls report will summarise the results of the previous cycle of financial audits, in addition to the results of examination of selected areas of focus. Work performed will cover both financial and operational ICT systems and processes implemented by departments and selected agencies.

IT general controls maturity, 2014–15 and 2015–16

In planning a financial audit, we undertake information technology (IT) general controls work to understand and evaluate an entity's IT environment and related risks to the reliability of financial reporting.

Using the results of our IT general controls work performed as part of the previous cycle of financial audits, along with supporting procedures and reference to better practice maturity frameworks, we will report on departments and selected agencies IT general controls maturity in the following areas:

- user access management
- authentication controls
- audit logging and monitoring of the IT environment

- IT change management
- patch management
- backup management, business continuity and IT disaster recovery planning.

Identity and access management, 2014–15

Identity and access management (IDAM) controls, including staff authentication, passwords and credentials, enable the Victorian Government to reduce the risk of inappropriate information release or access to information and data. Departments and agencies must use the IDAM frameworks specified by the Victorian Government in all IDAM initiatives and ongoing life cycle management.

We will review the policies, procedures and established IDAM controls within departments and selected agencies and assess them against Victorian Government IDAM policies, standards and guidelines.

Software licensing, 2014–15

A software license is a contract with a software publisher or copyright holder that includes the terms under which the user may install, use, copy, modify or distribute software. Effective management of software licenses reduces the risks of breaching software license contracts, and aims to maximise volume license pricing and reduce redundant purchasing.

We will review policies, procedures and established controls in relation to software licensing within departments and selected agencies and assess them against better practice.

Wireless network security, 2015–16

Wireless networks enable users and systems to remotely access organisational data and resources without the need to be located within a trusted physical area, such as an office. Wireless security aims to prevent unauthorised access or compromise to systems using wireless networks. We will review the policies, procedures and established wireless network controls within departments and selected agencies and assess them against better practice guidelines.

Implementation of 'Top 4' cyber-intrusion mitigation strategies, 2015–16

In accordance with the Victorian Information Security Management Framework, inner whole-of-Victorian-Government (WoVG) agencies are required to implement the Australian Signals Directorate's (ASD) Top 4 Strategies to Mitigate Targeted Cyber Intrusions. The 'Top 4 Strategies' are:

- use application 'whitelisting' to help prevent malicious software and other unapproved programs from running
- maintain up-to-date software patches for applications such as PDF readers, Microsoft Office, Java, Flash Player and web browsers
- maintain up-to-date patches of operating systems
- minimise the number of users with administrative privileges.

We will review the policies, procedures and established controls implemented by selected inner WoVG agencies in relation to the ASD's 'Top 4 Strategies'.

2.3.2 Education and early childhood development

Universities and Technical and Further Education Institutions

Travel and accommodation expenditure, 2014–15

Travel provides tertiary institute staff with the opportunity to study, teach and contribute to initiatives that involve other state, national and international jurisdictions, and to identify best practice. The benefits of travel, however, need to be balanced against the cost to the public. Tertiary education entities should have effective internal control frameworks for managing, approving and monitoring travel and accommodation expenditure.

We will assess the policies, management practices and governance and oversight over travel and accommodation expenditure within the tertiary education sector.

Risk management, 2014–15

Risk management should be an integral part of the governance framework established by entities to manage risks and achieve their organisational objectives. Risk management should be closely monitored by the governing board in discharging its governance and oversight responsibilities.

We will review policy, management practices and governance and oversight relating to risk management in universities and TAFEs and assess them against better practice.

Telecommunications expenditure and use of personal devices, 2015–16

Telecommunications devices are important tools in today's modern work and learning environment. Their prevalence, however, means they are a growing cost that must be subject to effective control and management oversight.

We will review the controls and management oversight for personal devices at universities and TAFEs. We will also analyse data spending patterns on personal devices. We will apply principles of good practice and recommendations made for agencies in our 2013 performance audit report *Managing Telecommunications Usage and Expenditure* to assess whether the sector has acted appropriately to address issues that can arise, to minimise costs or to achieve savings.

Fraud risk assessment and control monitoring, 2015–16

Fraud risk can be minimised by building a strong fraud prevention culture within an entity, developing adequate policies, conducting rigorous risk assessments, implementing a comprehensive fraud control plan that covers prevention, detection, investigation and reporting strategies, and establishing appropriate internal controls.

We will review the management of fraud risk in universities and TAFEs and in particular the policies, management practices and governance and oversight relating to fraud risk assessment and controls monitoring.



2.3.3 Environment and primary industries

Water entities

Gifts, benefits and hospitality, 2014–15

Gifts, benefits and hospitality are offered by and provided to public sector agencies and employees for a variety of reasons. There is an expectation that public sector agencies and employees should hold high standards of ethical behaviour and not accept gifts, benefits or hospitality from parties seeking to unfairly influence decision-making.

We will review the governance arrangements established at the four metropolitan water entities, including a review of policies, management practices and governance and oversight relating to gifts, benefits and hospitality.

Water plans, 2014–15

Water entities prepare multi-year water plans to specify the outcomes they propose to deliver over the period of the plan, the revenue needed to deliver the outcomes and the entity's proposed operating and capital expenditure over the period. Based on these plans, the Essential Services Commission approves the prices that water entities can charge their customers during the term of the plan.

We will review the recently expired five-year water plans to determine whether planned capital projects were delivered during the life of the plans. As the regulatory asset values drive the pricing model, we will also examine the impact on financial sustainability of water entities.

The Fairer Water Bills initiative currently being developed requires metropolitan and regional water entities to identify cost savings that may translate into lower household water bills from 2014–15. We will examine issues relating to future cash management and financial sustainability of the relevant water entities in the context of this initiative.

Audit committees, 2014–15

The audit committee plays an important role in assisting a governing board to fulfil its governance and oversight responsibilities, and strengthen accountability of senior management.

We will assess the key responsibilities of audit committees, including how they oversee an entity's risk management framework and control environment, and the accountability of senior management. We will examine how audit committees engage with internal and external auditors including whether access to documentation is provided, whether open invitations to committee meetings are provided, and how the status and implementation of audit recommendations are monitored.

We will assess whether adequate review of key outputs takes place, the level of training and induction procedures provided to new members, the regularity of self-assessments, and existence of independence declarations procedures.



Budget management, 2015–16

Water entities prepare multi-year water plans to specify the outcomes they propose to deliver, the revenue needed to deliver the outcomes over the life of the plan and outline the entity's proposed operating and capital expenditure over the period. The maturity of an entity's budget management and the reliability of its budgets and forecasts are critical to achieving intended outcomes and the financial sustainability of the business.

We will review the maturity of budget management and the reliability of management budgets and forecasts of water entities and assess them against better practice.

Business continuity and information technology disaster recovery planning, 2015–16

Business continuity planning is designed to counteract interruptions to critical business processes from natural disasters, equipment failures, deliberate actions and accidents and to facilitate the timely resumption of operations. An inadequate business continuity plan (BCP) could result in costly disruptions to critical business processes and the delivery of essential community services. It could also lead to a loss of information assets, a risk of material misstatement of financial statements, and loss of reputation.

BCPs contain a sub-component known as the disaster recovery plan (DRP). The focus of a DRP is to restore operations and critical business processes once a disaster has occurred. While not mandatory, water entities are encouraged to have both a BCP and a DRP.

We will review the policies, procedures and established controls within the water entities regarding BCPs and DRPs, associated risk assessments and testing and maintenance of established plans.

Internal audit, 2015–16

Internal audit is a key assurance mechanism to support the discharge of governance and oversight responsibilities of an entity's board. Internal audits can review core internal controls and identify areas of risk within an entity, as well as provide assurance to management on the operational effectiveness of key controls. They may also identify and report on management deficiencies that need to be addressed.

We will review the policies, management practices and governance and oversight arrangements for internal audit services in water entities and assess them against better practice.

2.3.4 Health

Public hospitals

Asset maintenance, 2014–15

To meet the growth in demand for health services and maintain service delivery, public hospitals must manage the ongoing maintenance or replacement of their infrastructure.

Funding pressures within hospitals, however, increase the risk that they will not apply sufficient funds to maintaining their infrastructure, and thereby reduce the infrastructure's service potential. We will review expenditure on asset maintenance by hospitals funded by the Department of Health, evaluate their approach to asset maintenance and assess them against better practice material.

Hospitals operated under PPP arrangements have requirements for maintenance of the infrastructure built into their concession agreements. The operators are also required to return the assets to the state maintained to an agreed standard at the expiration of the concession period. We will examine PPP-operated hospitals to determine how the proponents manage the maintenance of the related infrastructure.

We will compare the approaches and provide observations.

Internal audit, 2014–15

Internal audit is a key assurance mechanism to support the discharge of governance and oversight responsibilities. Internal audits can review core internal controls and identify areas of risk within an entity, as well as provide assurance to management on the operational effectiveness of key controls. They may also identify and report on management deficiencies that need to be addressed.

The responsibilities of internal audit vary considerably across public hospitals, as do internal audit organisational arrangements and the way internal audit services are delivered.

We will review the policies, management practices and governance and oversight arrangements in place in portfolio departments for internal audit services and assess them against better practice.

Outsourcing of services, 2015–16

Public hospitals outsource a range of services that impact on their financial operations. The extent and effectiveness of the outsourced service provider's internal controls can significantly affect the operations of public hospitals in terms of service delivery, reporting accuracy and data integrity. Obtaining assurance about the effectiveness of controls over outsourced functions is a vital part of a public hospital's overall internal control structure and assessment.

We will review and assess the policies, management practices and governance and oversight arrangements at public hospitals relating to the outsourcing of services, and review the level of compliance.



Management of employee leave, 2015–16

As at 30 June 2013, employee leave liabilities accounted for \$2 billion, or 42 per cent, of the liabilities of public hospitals. In order to contain employment costs, remain financially sustainable and reduce the risk of fraud, it is important that hospitals manage employee leave entitlements well. Effective leave management also promotes a healthy and productive workforce.

We will review the policies, management practices and governance and oversight of employee entitlements by the state's 87 hospitals and assess them against better practice. We will also analyse data relating to employee leave balances including ageing and excessive leave balances and compliance with policies.

2.3.5 Justice

On-the-spot traffic, traffic camera, CityLink and EastLink fines, 2014–15

Between 2011–12 and 2012–13, fine revenue for on-the-spot traffic, traffic camera, CityLink and EastLink increased by 30 per cent. There was also an increase in the value of fines assessed as uncollectible and consequently written off. In 2012–13 the write-off was \$124 million compared to \$51 million in the prior year. Given the growth in fines, debt collection procedures need to be effective.

We will review the effectiveness of internal controls in relation to collection and write-off of on-the-spot traffic, traffic camera, CityLink and EastLink fines. We will also analyse data relating to the collection, recovery and write-off of these fines.

2.3.6 Local government

Grants management, 2014–15

A sound and well implemented governance and accountability framework for grants management is important for ensuring funds provided are used for the purpose they are provided and meet program objectives.

We will review the policy, management practices, governance, and oversight arrangements for grants at the state's 79 local councils and assess them against better practice. The review will also assess whether councillor discretionary grants are subject to a transparent process.

Creditor management, 2014–15

As at 30 June 2013, councils owed creditors a total of \$690 million. Poor creditor management can lead to increased costs through penalties for late payment, the loss of early payment discounts, reputational damage or a refusal of a vendor to provide goods or services.

We will review the policies, management practices and governance and oversight of creditors by the state's 79 councils and assess them against better practice. The review will also look at creditor ageing and whether discounts are being obtained.

Security over credit and debit card transactions and data, 2015–16

Use of credit cards provides councils with reduced administrative costs, and greater convenience and flexibility for staff compared to using cash or cheques. It can, however, expose entities to the risk of inappropriate or unauthorised expenditure. The collection of ratepayers' credit card or debit card details by councils can also expose them and their ratepayers to risk of inappropriate or unauthorised use of cardholder information.

We will assess the controls over credit and debit cards and review policies, security arrangements—including compliance with the Payment Card Industry Data Security Standard—monitoring and transaction processing across the state's 79 local councils.

Management of employee leave, 2015–16

As at 30 June 2013, employee leave liabilities accounted for \$687 million or 30 per cent of council liabilities. In order to contain employment costs, remain financially sustainable and reduce the risk of fraud, it is important that councils manage employee leave entitlements well. Effective leave management also promotes a healthy and productive workforce.

We will review the policies, management practices and governance and oversight of employee entitlements by the state's 79 councils and assess them against better practice. We will also analyse data relating to employee leave balances including ageing and excessive leave balances and compliance with policies.

2.3.7 Transport

Public transport fines, 2014–15

DTPLI reported administered revenue for statutory fines totalling \$16.4 million for 2012–13 compared with \$14.5 million in 2011–12—an increase of 13 per cent. The introduction of new on-the-spot fines is likely to impact public transport fine revenue.

We will review recent trends in the issue of public transport fines. Our analysis will include an ageing of uncollected fines, analyses of amounts uncollected and written off and the potential impact of the legislative change.

2.4 Future areas of financial audit focus

This annual plan provides a proposed program of areas of audit focus for 2014–15 and 2015–16. Our planning process, however, also provides us with insight on potential risks, issues and priorities that may shape the audit program in future years.

Figure 21 lists areas of audit interest that may be included in future financial audit programs. These potential areas are given as an indication only, and do not represent a definitive list of future audits.

We will consult with key stakeholders, including audited agencies and their audit committees, as we develop these topics in future annual plans.

Figure 2I
Potential future financial audit topics 2016–17 and 2017–18

Sector-wide (Portfolio departments)	
Governance and accountability	Outsourcing of services
Use of fuel cards	Grants management
Use of rental cars	Financial policies and delegations
Travel and accommodation expense	
Education (Technical and Further Education Institutes and Universities)	
Management of sessional academic staff	Asset management
International student fee revenue	Budgets and margins for academic courses
Environment (Water entities)	
Expense reimbursement	Asset valuation
Use of contractors and temporary staff	Fraud risk assessment and control monitoring
Health (Hospitals)	
Senior medical officers	Workforce management
Security over credit and debit card transactions and data	Business continuity and information technology disaster recovery planning
Local Government	
Travel and accommodation expense	Financial policies and delegations
Vehicle usage	Councillor and staff declarations
Developer contributions	Executive remuneration

Source: Victorian Auditor-General's Office.

2.5 Reports to Parliament on the results of audits

In 2014–15 our reports to Parliament will bring together our entire financial audit program, reporting on the results of our financial audits and areas of focus and offer comment on:

- the effectiveness of internal controls
- the timeliness of financial reporting
- financial sustainability of entities
- financial reporting developments and performance reporting where applicable.

In 2014–15, we aim to table eight financial audit reports in Parliament:

- *Auditor-General's Report on the Annual Financial Report of the State of Victoria, 2013–14*
- *Portfolio Departments and Associated Entities: Results of the 2013–14 Audits*
- *Information and Communication Technology Controls: Results of the 2013–14 Audits*
- *Technical and Further Education Institutes: Results of the 2014 Audits*
- *Universities: Results of the 2014 Audits*
- *Water Entities: Results of the 2013–14 Audits*
- *Public Hospitals: Results of the 2013–14 Audits*
- *Local Government: Results of the 2013–14 Audits.*

The Act also requires the Auditor-General to prepare a review report on the Estimated Financial Statements for the general government sector. The report will be included in the 2015–16 Budget Papers which will be presented to Parliament in May 2015.

Auditor-General's Report on the Annual Financial Report of the State of Victoria

The Auditor-General will table a report on the Annual Financial Report of the State of Victoria in October 2014.

This report will provide the result of the audit of the state's 2013–14 annual financial report. It will provide analysis and commentary on the financial performance and position of the state at 30 June 2014 as reported to Parliament in the *Annual Financial Report of the State of Victoria, 2013–14*. It will also address the quality and timing of financial reporting and provide greater transparency regarding significant state projects by consolidating details not easily identified in general purpose financial statements.

Sector-based reports on the results of audits

Our sector-based reports for 2014–15 will discuss results of financial statement audits and, where relevant, non-financial performance statement audits of the agencies in a sector. They will generally cover the audit opinions issued, the quality and timeliness of financial and performance reporting, financial sustainability, and internal controls.

We will also report on results of the examination of selected areas of focus for each sector. Figure 2H shows which areas of focus will be discussed in each Parliamentary report.

Appendix A.

List of financial audits and providers 2014–15

Figure A1
Financial audits to be completed in 2014–15

Entity	Outsourced	In-house	Balance date	Firm - where outsourced
Central agencies				
Accident Compensation Conciliation Service	✓		30 June	RSM Bird Cameron
Annual Financial Report of the State of Victoria		✓	30 June	N/A
Australian Centre for the Moving Image	✓		30 June	RSM Bird Cameron
Cash Common Fund 1, Cash Common Fund 2 and Charitable Common Fund	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Council of Trustees of the National Gallery of Victoria	✓		30 June	RSM Bird Cameron
Department of Premier and Cabinet		✓	30 June	N/A
Department of Treasury and Finance		✓	30 June	N/A
Domestic Building (HIH) Indemnity Fund	✓		30 June	RSM Bird Cameron
Emergency Services Superannuation Board	✓		30 June	RSM Bird Cameron
Emergency Services Superannuation Scheme	✓		30 June	RSM Bird Cameron
Essential Services Commission		✓	30 June	N/A
Geelong Performing Arts Centre Trust	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
invest Australian Equity Fund, invest Balance Fund, invest Diversified Income Fund, invest Funds, invest International Equity Fund, invest Property Fund	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Library Board of Victoria	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Melbourne Recital Centre Ltd	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Museums Board of Victoria		✓	30 June	N/A
North Queensland Pipeline No. 1 Pty Ltd, North Queensland Pipeline No. 2 Pty Ltd	✓		30 June	Ernst & Young
Parliament of Victoria		✓	30 June	N/A
Parliamentary Contributory Superannuation Fund	✓		30 June	RSM Bird Cameron
Queensland Pipeline Pty Ltd	✓		30 June	Ernst & Young
Residential Independence Pty Ltd	✓		30 June	RSM Bird Cameron
Residential Independence Trust	✓		30 June	RSM Bird Cameron
Residents' Trust Fund	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Rural Finance Corporation of Victoria	✓		30 June	Crowe Horwath
Shrine of Remembrance Trustees	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
State Electricity Commission of Victoria	✓		30 June	RSM Bird Cameron
State Library of Victoria Foundation	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
State Services Authority		✓	30 June	N/A
State Trustees Australia Foundation	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
State Trustees Australia Foundation Open Fund	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
State Trustees Limited	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
STL Financial Services Limited	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Transport Accident Commission	✓		30 June	RSM Bird Cameron
Treasury Corporation of Victoria	✓		30 June	Ernst & Young
VFM Emerging Markets Trust	✓		30 June	Ernst & Young
VFM Global Small Companies Trust	✓		30 June	Ernst & Young
VFMC Australian Shares Trust	✓		30 June	Ernst & Young
VFMC Balanced Fund	✓		30 June	Ernst & Young
VFMC Capital Stable Fund	✓		30 June	Ernst & Young
VFMC Cash Trust	✓		30 June	Ernst & Young
VFMC Enhanced Cash Trust	✓		30 June	Ernst & Young
VFMC Equity Trust 1	✓		30 June	Ernst & Young
VFMC ESSS Private Equity Trust 2004	✓		30 June	Ernst & Young
VFMC ESSS Private Equity Trust 2006	✓		30 June	Ernst & Young
VFMC ESSS Private Equity Trust 2007	✓		30 June	Ernst & Young
VFMC Finance Trust	✓		30 June	Ernst & Young
VFMC Fixed Income Trust	✓		30 June	Ernst & Young
VFMC Growth Fund	✓		30 June	Ernst & Young
VFMC Insurance Strategies Trust	✓		30 June	Ernst & Young
VFMC Investment Trust I	✓		30 June	Ernst & Young
VFMC Investment Trust II	✓		30 June	Ernst & Young
VFMC Investment Trust IV	✓		30 June	Ernst & Young
VFMC Investments Pty Ltd	✓		30 June	Ernst & Young

Figure A1
Financial audits to be completed in 2014–15 – continued

Entity	Outsourced	In-house	Balance date	Firm - where outsourced
Central agencies				
VFMC Ontario Inc	✓		30 June	Ernst & Young
VFMC Opportunistic Strategies Trust	✓		30 June	Ernst & Young
VFMC Private Equity 1 B Trust	✓		30 June	Ernst & Young
VFMC Private Equity 1A Trust	✓		30 June	Ernst & Young
VFMC Private Equity Program 4 (Insurance) Trust	✓		30 June	Ernst & Young
VFMC Private Equity Program 4 (Super) Trust	✓		30 June	Ernst & Young
VFMC UK Investment Trust	✓		30 June	Ernst & Young
Victorian Arts Centre Trust	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Victorian Funds Management Corporation	✓		30 June	Ernst & Young
Victorian Managed Insurance Authority	✓		30 June	RSM Bird Cameron
Victorian Ombudsman		✓	30 June	N/A
Victorian Veterans Council		✓	30 June	N/A
Victorian WorkCover Authority	✓		30 June	RSM Bird Cameron
VTS LanguageLink		✓	30 June	N/A
Entity	Outsourced	In-house	Balance date	Firm - where outsourced
Education and early childhood development				
Adult Multicultural Education Services	✓		31 December	HLB Mann Judd (Vic) Pty Ltd
Advance TAFE	✓		31 December	Crowe Horwath Vic
Angliss Consulting Pty Ltd	✓		31 December	HLB Mann Judd (Vic) Pty Ltd
Angliss Multimedia Pty Ltd	✓		31 December	HLB Mann Judd (Vic) Pty Ltd
Angliss Solutions Pty Ltd	✓		31 December	HLB Mann Judd (Vic) Pty Ltd
Australia National Academy of Music Foundation Ltd	✓		31 December	Deloitte Touche Tohmatsu
Australian Music Examinations Board (Vic) Ltd	✓		31 December	Deloitte Touche Tohmatsu
Australian National Academy of Music Ltd	✓		31 December	Deloitte Touche Tohmatsu
Australian Regenerative Medicine Institute Joint Venture		✓	31 December	N/A
Bendigo TAFE	✓		31 December	Richmond Sinnott & Delahunty
Box Hill Enterprises Ltd	✓		31 December	Crowe Horwath
Box Hill Institute	✓		31 December	Crowe Horwath
Callista Software Services Pty Ltd		✓	31 December	N/A
Caroline Chisholm Education Foundation		✓	31 December	N/A
Central Gippsland Institute of TAFE	✓		31 December	Crowe Horwath Vic
Centre for Adult Education	✓		31 December	Crowe Horwath
Chisholm Institute of TAFE		✓	31 December	N/A
Datascreen Pty Ltd	✓		31 December	Crowe Horwath
Deakin Digital Pty Ltd		✓	31 December	N/A
Deakin Residential Services Pty Ltd		✓	31 December	N/A
Deakin University		✓	31 December	N/A
Driver Education Centre of Australia Ltd	✓		31 December	Crowe Horwath Albury
Federation University	✓		31 December	Crowe Horwath
GNUCO Pty Ltd		✓	31 December	N/A
Gordon Institute of Technical and Further Education	✓		31 December	RSM Bird Cameron
GOTEC Limited	✓		31 December	RSM Bird Cameron
Goulburn Ovens Institute of TAFE	✓		31 December	Richmond Sinnott & Delahunty
Holmesglen Foundation	✓		31 December	HLB Mann Judd (Vic) Pty Ltd
Holmesglen Institute	✓		31 December	HLB Mann Judd (Vic) Pty Ltd
Holmesglen International Training Services Pty Ltd	✓		31 December	HLB Mann Judd (Vic) Pty Ltd
Inskill Pty Ltd	✓		31 December	Crowe Horwath
International Fibre Centre Limited	✓		31 December	McLean Delmo Bentleys Pty Ltd
John Batman Consultancy & Training Pty Ltd	✓		31 December	Crowe Horwath
Kangan Institute	✓		31 December	Crowe Horwath
La Trobe Accommodation Services Pty Ltd	✓		31 December	HLB Mann Judd (Vic) Pty Ltd
La Trobe International Pty Ltd	✓		31 December	HLB Mann Judd (Vic) Pty Ltd
La Trobe University	✓		31 December	HLB Mann Judd (Vic) Pty Ltd
Medical Centre Development Pty Ltd	✓		31 December	HLB Mann Judd (Vic) Pty Ltd
Melbourne Business School Foundation Ltd	✓		31 December	Deloitte Touche Tohmatsu
Melbourne Business School Foundation Trust	✓		31 December	Deloitte Touche Tohmatsu
Melbourne Business School Ltd	✓		31 December	Deloitte Touche Tohmatsu
Melbourne Dental Clinic Ltd	✓		31 December	Deloitte Touche Tohmatsu
Melbourne University Publishing Ltd	✓		31 December	Deloitte Touche Tohmatsu
Monash Accommodation Services Pty Ltd		✓	31 December	N/A
Monash College Pty Ltd		✓	31 December	N/A
Monash Commercial Pty Ltd		✓	31 December	N/A
Monash Custodians Pty Ltd		✓	31 December	N/A
Monash Educational Enterprises		✓	31 December	N/A
Monash Health Research Precinct Pty Ltd		✓	31 December	N/A
Monash Investment Holdings Pty Ltd		✓	31 December	N/A
Monash Investment Trust		✓	31 December	N/A
Monash Property South Africa Pty Ltd		✓	31 December	N/A
Monash South Africa Ltd		✓	31 December	N/A

Figure A1
Financial audits to be completed in 2014–15– continued

Entity	Outsourced	In-house	Balance date	Firm - where outsourced
Education and early childhood development				
Monash University		✓	31 December	N/A
Monash University Foundation		✓	31 December	N/A
Monash University Foundation Pty Ltd		✓	31 December	N/A
Mount Eliza Graduate School of Business and Government Limited	✓		31 December	Deloitte Touche Tohmatsu
MU Student Union Ltd	✓		31 December	Deloitte Touche Tohmatsu
National Institute of Circus Arts Limited		✓	31 December	N/A
Northern Melbourne Institute of TAFE	✓		31 December	Crowe Horwath
Nossal Institute Limited	✓		31 December	Deloitte Touche Tohmatsu
RMIT Foundation		✓	31 December	N/A
RMIT International University Vietnam		✓	31 December	N/A
RMIT Training Pty Ltd		✓	31 December	N/A
RMIT Vietnam Holdings Pty Ltd		✓	31 December	N/A
Royal Melbourne Institute of Technology		✓	31 December	N/A
South West Institute of TAFE	✓		31 December	McLean Delmo Bentleys Pty Ltd
Spatial Vision Innovations Pty Ltd		✓	31 December	N/A
Sunraysia Institute of Technical and Further Education	✓		31 December	MGR Accountants Pty Ltd
Swinburne College Pty Ltd		✓	31 December	N/A
Swinburne Intellectual Property Trust		✓	31 December	N/A
Swinburne Ltd		✓	31 December	N/A
Swinburne Student Amenities Association Ltd		✓	31 December	N/A
Swinburne University of Technology		✓	31 December	N/A
Swinburne Ventures Limited		✓	31 December	N/A
TAFE Kids Incorporated	✓		31 December	MGR Accountants Pty Ltd
Telematics Course Development Fund		✓	31 December	N/A
The School of Mines and Industries Ballarat Limited	✓		31 December	Crowe Horwath
The University of Melbourne	✓		31 December	Deloitte Touche Tohmatsu
UB Housing Pty Ltd	✓		31 December	Crowe Horwath
UM Commercialisation Pty Ltd	✓		31 December	Deloitte Touche Tohmatsu
UM Commercialisation Trust	✓		31 December	Deloitte Touche Tohmatsu
Unilink Limited		✓	31 December	N/A
UoM Commercial Ltd	✓		31 December	Deloitte Touche Tohmatsu
VERNet Pty Ltd	✓		31 December	LDAssurance Pty Limited
VET Development Centre Ltd		✓	31 December	N/A
Victoria University	✓		31 December	RSM Bird Cameron
Victoria University Enterprises Pty Ltd	✓		31 December	RSM Bird Cameron
Victoria University Foundation	✓		31 December	RSM Bird Cameron
Victoria University Foundation Ltd	✓		31 December	RSM Bird Cameron
Victoria University International Pty Ltd	✓		31 December	RSM Bird Cameron
Victoria University of Technology (Singapore) Pte Ltd	✓		31 December	RSM Bird Cameron
William Angliss Institute Foundation	✓		31 December	HLB Mann Judd (Vic) Pty Ltd
William Angliss Institute of TAFE	✓		31 December	HLB Mann Judd (Vic) Pty Ltd
William Angliss Pte Limited	✓		31 December	HLB Mann Judd (Vic) Pty Ltd
Wodonga Institute of TAFE	✓		31 December	Richmond Sinnott & Delahunty
Adult, Community and Further Education Board		✓	30 June	N/A
Department of Education and Early Childhood Development		✓	30 June	N/A
NMT International Limited	✓		30 June	Crowe Horwath
UMELB Pte Ltd (Singapore)	✓		30 June	Deloitte Touche Tohmatsu
VCAMM Limited		✓	30 June	N/A
Victorian Curriculum and Assessment Authority	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Victorian Institute of Teaching		✓	30 June	N/A
Victorian Registration and Qualifications Authority		✓	30 June	N/A
Environment and primary industries				
Falls Creek Alpine Resort Management Board		✓	31 October	N/A
Lake Mountain Alpine Resort Management Board		✓	31 October	N/A
Mount Baw Baw Alpine Resort Management Board		✓	31 October	N/A
Mount Buller and Mount Stirling Alpine Resort Management Board	✓		31 October	Johnsons MME
Mount Hotham Alpine Resort Management Board		✓	31 October	N/A
Agriculture Victoria Services Pty Ltd	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Alpine Resorts Co-ordinating Council		✓	30 June	N/A
Annual Drainage Review 2013–14		✓	30 June	N/A
Barwon Region Water Corporation	✓		30 June	Deloitte Touche Tohmatsu
Barwon Regional Waste Management Group ^(a)	✓		30 June	Davidsons Assurance Services Pty Ltd
Calder Regional Waste Management Group ^(a)	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Central Gippsland Region Water Corporation		✓	30 June	N/A
Central Highlands Region Water Corporation	✓		30 June	Richmond Sinnott & Delahunty
Central Murray Regional Waste Management Group ^(a)	✓		30 June	Richmond Sinnott & Delahunty
City West Water Corporation		✓	30 June	N/A

Figure A1
Financial audits to be completed in 2014–15 – continued

Entity	Outsourced	In-house	Balance date	Firm - where outsourced
Environment and primary industries				
Coliban Region Water Corporation		✓	30 June	N/A
Commissioner for Environmental Sustainability		✓	30 June	N/A
Corangamite Catchment Management Authority	✓		30 June	Davidsons Assurance Services Pty Ltd
Dairy Food Safety Victoria		✓	30 June	N/A
Department of Environment and Primary Industries		✓	30 June	N/A
Desert Fringe Regional Waste Management Group ^(a)	✓		30 June	Coffey Hunt Audit
East Gippsland Catchment Management Authority	✓		30 June	Crowe Horwath Vic
East Gippsland Region Water Corporation	✓		30 June	Crowe Horwath Vic
Environment Protection Authority	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Gippsland and Southern Rural Water Corporation	✓		30 June	Davidsons Assurance Services Pty Ltd
Gippsland Regional Waste Management Group ^(a)	✓		30 June	Crowe Horwath Vic
Glenelg Hopkins Catchment Management Authority	✓		30 June	Coffey Hunt Audit
Goulburn Broken Catchment Management Authority	✓		30 June	Johnsons MME
Goulburn Valley Region Water Corporation	✓		30 June	Johnsons MME
Goulburn Valley Regional Waste Management Group ^(a)	✓		30 June	Richmond Sinnott & Delahunty
Goulburn-Murray Rural Water Corporation		✓	30 June	N/A
Grampians Regional Waste Management Group ^(a)	✓		30 June	Coffey Hunt Audit
Grampians Wimmera Mallee Water Corporation	✓		30 June	Coffey Hunt Audit
Gunaikurnai Traditional Owner Land Management Board		✓	30 June	N/A
Highlands Regional Waste Management Group ^(a)	✓		30 June	Richmond Sinnott & Delahunty
Lower Murray Urban and Rural Water Corporation	✓		30 June	RSM Bird Cameron
Mallee Catchment Management Authority	✓		30 June	MGR Accountants Pty Ltd
Melbourne Water Corporation		✓	30 June	N/A
Metropolitan Waste Management Group		✓	30 June	N/A
Mildura Regional Waste Management Group ^(a)	✓		30 June	MGR Accountants Pty Ltd
Mornington Peninsula Regional Waste Management Group ^(a)	✓		30 June	Crowe Horwath Vic
Murray Valley Citrus Board	✓		30 June	MGR Accountants Pty Ltd
Murray Valley Wine Grape Industry Development Committee	✓		30 June	MGR Accountants Pty Ltd
North Central Catchment Management Authority	✓		30 June	Richmond Sinnott & Delahunty
North East Catchment Management Authority	✓		30 June	Johnsons MME
North East Region Water Corporation	✓		30 June	Johnsons MME
North East Victorian Regional Waste Management Group ^(a)	✓		30 June	Johnsons MME
Northern Victorian Fresh Tomato Industry Development Committee	✓		30 June	Johnsons MME
Parks Victoria	✓		30 June	Deloitte Touche Tohmatsu
Phillip Island Nature Park	✓		30 June	Crowe Horwath Vic
Phytogene Pty Ltd	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Port Phillip and Westernport Catchment Management Authority	✓		30 June	Crowe Horwath Vic
PrimeSafe	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Recreational Fishing Licence Trust Account		✓	30 June	N/A
Royal Botanic Gardens Board		✓	30 June	N/A
Smart Water Fund		✓	30 June	N/A
South East Water Corporation		✓	30 June	N/A
South Gippsland Region Water Corporation	✓		30 June	Crowe Horwath Vic
South Western Regional Waste Management Group ^(a)	✓		30 June	Coffey Hunt Audit
Sustainability Victoria		✓	30 June	N/A
Trust for Nature (Victoria)	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Veterinary Practitioners Registration Board of Victoria	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
VicForests		✓	30 June	N/A
Victorian Environmental Water Holder		✓	30 June	N/A
Victorian Plantations Corporation		✓	30 June	N/A
Victorian Strawberry Industry Development Committee	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Wannon Region Water Corporation	✓		30 June	Coffey Hunt Audit
Watermove Pty Ltd		✓	30 June	N/A
West Gippsland Catchment Management Authority		✓	30 June	N/A
Western Region Water Corporation	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Westernport Region Water Corporation	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Wimmera Catchment Management Authority	✓		30 June	Coffey Hunt Audit
Yarra Valley Water Corporation		✓	30 June	N/A
Yorta Yorta Traditional Owner Land Management Board		✓	30 June	N/A
Zoological Parks and Gardens Board		✓	30 June	N/A
Entity				
	Outsourced	In-house	Balance date	Firm - where outsourced
Health and hospitals				
Anti Cancer Council of Victoria		✓	31 December	N/A
Ambulance Victoria		✓	30 June	N/A
Australian Health Practitioner Regulation Agency		✓	30 June	N/A
Ballarat General Cemeteries Trust	✓		30 June	McLean Delmo Bentleys Pty Ltd
Bendigo Cemeteries Trust	✓		30 June	McLean Delmo Bentleys Pty Ltd
Department of Health		✓	30 June	N/A
Geelong Cemeteries Trust	✓		30 June	McLean Delmo Bentleys Pty Ltd
Health Professional Councils Authority		✓	30 June	N/A
Health Purchasing Victoria	✓		30 June	DFK Collins
Southern Metropolitan Cemeteries Trust		✓	30 June	N/A

Figure A1
Financial audits to be completed in 2014–15 – continued

Entity	Outsourced	In-house	Balance date	Firm - where outsourced
Health and hospitals				
The Greater Metropolitan Cemetery Trust	✓		30 June	RSM Bird Cameron
The Mildura Cemetery Trust	✓		30 June	Richmond Sinnott & Delahunty
Victorian Assisted Reproductive Treatment Authority	✓		30 June	DFK Collins
Victorian Institute of Forensic Mental Health	✓		30 June	RSM Bird Cameron
Victorian Pharmacy Authority		✓	30 June	N/A
Victorian State Pool Account (of the National Health Funding Pool)		✓	30 June	N/A
Albury Wodonga Health	✓		30 June	Crowe Horwath Albury
Alexandra District Hospital	✓		30 June	Richmond Sinnott & Delahunty
Alfred Health	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Alpine Health	✓		30 June	Richmond Sinnott & Delahunty
Austin Health	✓		30 June	Ernst & Young
Bairnsdale Regional Health Service	✓		30 June	Crowe Horwath Vic
Ballarat Health Services		✓	30 June	N/A
Barwon Health	✓		30 June	Crowe Horwath
Bass Coast Regional Health	✓		30 June	Crowe Horwath Vic
Beaufort & Skipton Health Service Foundation Limited	✓		30 June	McLean Delmo Bentleys Pty Ltd
Beaufort and Skipton Health Service	✓		30 June	McLean Delmo Bentleys Pty Ltd
Beechworth Health Service	✓		30 June	Richmond Sinnott & Delahunty
Benalla Health	✓		30 June	Richmond Sinnott & Delahunty
Bendigo Health Care Group	✓		30 June	Richmond Sinnott & Delahunty
Boort District Health	✓		30 June	Richmond Sinnott & Delahunty
Calvary Health Care Bethlehem Ltd	✓		30 June	Crowe Horwath Vic
Casterton Memorial Hospital	✓		30 June	Coffey Hunt Audit
Castlemaine Health	✓		30 June	Richmond Sinnott & Delahunty
Cell Therapies Pty Ltd		✓	30 June	N/A
Cellularity Pty Ltd		✓	30 June	N/A
Central Gippsland Health Service	✓		30 June	Crowe Horwath Vic
Cobram District Health	✓		30 June	McLean Delmo Bentleys Pty Ltd
Cohuna Community Nursing Home Inc.	✓		30 June	Richmond Sinnott & Delahunty
Cohuna District Hospital	✓		30 June	Richmond Sinnott & Delahunty
Colac Area Health	✓		30 June	Coffey Hunt Audit
Communities That Care Limited		✓	30 June	N/A
Dental Health Services Victoria	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Djerriwarrh Health Services	✓		30 June	Accounting & Audit Solutions Bendigo
Dunmunkle Health Services	✓		30 June	Coffey Hunt Audit
East Grampians Health Building for the Future Foundation	✓		30 June	Coffey Hunt Audit
East Grampians Health Service	✓		30 June	Coffey Hunt Audit
East Wimmera Health Service	✓		30 June	Coffey Hunt Audit
Eastern Health	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Echuca Regional Health	✓		30 June	McLean Delmo Bentleys Pty Ltd
Echuca Regional Health Foundation Limited	✓		30 June	McLean Delmo Bentleys Pty Ltd
Echuca Regional Health Foundation Trust Fund	✓		30 June	McLean Delmo Bentleys Pty Ltd
Edenhope and District Memorial Hospital	✓		30 June	Coffey Hunt Audit
Gippsland Southern Health Service	✓		30 June	Crowe Horwath Vic
Goulburn Valley Health	✓		30 June	Richmond Sinnott & Delahunty
Heathcote Health	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Hepburn Health Service		✓	30 June	N/A
Hesse Rural Health Service	✓		30 June	Crowe Horwath
Heywood Rural Health	✓		30 June	Coffey Hunt Audit
Inglewood and Districts Health Service	✓		30 June	Richmond Sinnott & Delahunty
Kerang District Health	✓		30 June	Richmond Sinnott & Delahunty
Kilmore and District Hospital	✓		30 June	Accounting & Audit Solutions Bendigo
Kitaya Holdings Pty Ltd		✓	30 June	N/A
Kooweerup Regional Health Service	✓		30 June	Crowe Horwath Vic
Kyabram and District Health Service	✓		30 June	McLean Delmo Bentleys Pty Ltd
Kyneton District Health Service	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Latrobe Regional Hospital	✓		30 June	Crowe Horwath Vic
LMHA Network Ltd	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Lorne Community Hospital	✓		30 June	McLean Delmo Bentleys Pty Ltd
Maldon Hospital	✓		30 June	Richmond Sinnott & Delahunty
Mallee Track Health and Community Service	✓		30 June	Richmond Sinnott & Delahunty
Mansfield District Hospital	✓		30 June	Richmond Sinnott & Delahunty
Manlyborough District Health Service	✓		30 June	McLean Delmo Bentleys Pty Ltd
Melbourne Health	✓		30 June	Ernst & Young
Mercy Public Hospitals Inc.	✓		30 June	Grant Thornton Audit Pty Ltd
Monash Health		✓	30 June	N/A
Moyness Health Services	✓		30 June	Coffey Hunt Audit
Nathalia District Hospital	✓		30 June	Richmond Sinnott & Delahunty
Northeast Health Wangaratta	✓		30 June	Johnsons MME
Northern Health	✓		30 June	HLB Mann Judd (Vic) Pty Ltd

Figure A1
Financial audits to be completed in 2014–15 – continued

Entity	Outsourced	In-house	Balance date	Firm - where outsourced
Health and hospitals				
Northern Health Research, Training and Equipment Foundation Limited	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Northern Health Research, Training and Equipment Foundation Trust	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Numurkah District Health Service	✓		30 June	McLean Delmo Bentleys Pty Ltd
Omeo District Hospital	✓		30 June	Crowe Horwath Vic
Orbost Regional Health	✓		30 June	Crowe Horwath Vic
Peninsula Health	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Peter MacCallum Cancer Centre		✓	30 June	N/A
Peter MacCallum Cancer Foundation		✓	30 June	N/A
Peter MacCallum Cancer Foundation Ltd		✓	30 June	N/A
Portland District Health	✓		30 June	Coffey Hunt Audit
Queen Elizabeth Centre	✓		30 June	Crowe Horwath Vic
Robinvale District Health Services	✓		30 June	Richmond Sinnott & Delahunty
Rochester & Elmore District Health Service	✓		30 June	Richmond Sinnott & Delahunty
Royal Children's Hospital Education Institute Limited		✓	30 June	N/A
Royal Children's Hospital Foundation Trust Funds		✓	30 June	N/A
Royal Melbourne Hospital Foundation Limited	✓		30 June	Ernst & Young
Royal Victorian Eye and Ear Hospital	✓		30 June	Crowe Horwath
Royal Women's Hospital Foundation Limited		✓	30 June	N/A
Rural Northwest Health	✓		30 June	MGR Accountants Pty Ltd
Seymour District Memorial Hospital	✓		30 June	Richmond Sinnott & Delahunty
South Gippsland Hospital	✓		30 June	Crowe Horwath Vic
South West Healthcare	✓		30 June	Coffey Hunt Audit
St. Vincent's Hospital (Melbourne) Limited	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Stawell Regional Health	✓		30 June	Coffey Hunt Audit
Stawell Regional Health Foundation	✓		30 June	Coffey Hunt Audit
Swan Hill District Health	✓		30 June	Richmond Sinnott & Delahunty
Tallangatta Health Service	✓		30 June	Crowe Horwath Albury
Terang and Morlake Health Service	✓		30 June	Coffey Hunt Audit
The Otway Health & Community Services	✓		30 June	Coffey Hunt Audit
The Royal Children's Hospital		✓	30 June	N/A
The Royal Women's Hospital		✓	30 June	N/A
The Royal Women's Hospital Foundation Trust Funds		✓	30 June	N/A
Timboon and District Healthcare Service	✓		30 June	Coffey Hunt Audit
Tweddle Child and Family Health Services	✓		30 June	Crowe Horwath Vic
Upper Murray Health & Community Services	✓		30 June	McLean Delmo Bentleys Pty Ltd
Victoria Comprehensive Cancer Centre		✓	30 June	N/A
Victoria Comprehensive Cancer Centre Ltd		✓	30 June	N/A
Victorian Health Promotion Foundation	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
West Gippsland Healthcare Group	✓		30 June	Crowe Horwath Vic
West Wimmera Health Service	✓		30 June	MGR Accountants Pty Ltd
Western District Health Service	✓		30 June	Coffey Hunt Audit
Western Health	✓		30 June	Crowe Horwath
Western Health Foundation Limited	✓		30 June	Crowe Horwath
Whole Time Medical Specialists Private Practice Scheme and Trust	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Wimmera Health Care Group	✓		30 June	Coffey Hunt Audit
Winchelsea Hostel and Nursing Home Society	✓		30 June	Crowe Horwath
Yarram and District Health Service	✓		30 June	Crowe Horwath Vic
Yarrawonga District Health Service	✓		30 June	Crowe Horwath Albury
Yea & District Memorial Hospital	✓		30 June	Davidsons Assurance Services Pty Ltd
Entity				
	Outsourced	In-house	Balance date	Firm - where outsourced
Human services				
Commission for Children and Young People		✓	30 June	N/A
Department of Human Services		✓	30 June	N/A
Queen Victoria Women's Centre Trust		✓	30 June	N/A
Entity				
	Outsourced	In-house	Balance date	Firm - where outsourced
Justice				
Country Fire Authority		✓	30 June	N/A
Department of Justice		✓	30 June	N/A
Emergency Services Telecommunications Authority	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Greyhound Racing Victoria	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Harness Racing Victoria	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
HRV Management Limited	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Independent Broad-based Anti-corruption Commission		✓	30 June	N/A
Judicial College of Victoria		✓	30 June	N/A
Legal Practitioners' Liability Committee	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Legal Services Board	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Legal Services Commissioner	✓		30 June	UHY Haines Norton Melbourne Pty Ltd

Figure A1
Financial audits to be completed in 2014–15 – continued

Entity	Outsourced	In-house	Balance date	Firm - where outsourced
Justice				
Melton Entertainment Trust	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Metropolitan Fire and Emergency Services Board		✓	30 June	N/A
Office of Public Prosecutions		✓	30 June	N/A
Office of the Victorian Privacy Commissioner		✓	30 June	N/A
Professional Standards Council		✓	30 June	N/A
Residential Tenancies Bond Authority		✓	30 June	N/A
Senior Master of the Supreme Court of Victoria		✓	30 June	N/A
Sentencing Advisory Council		✓	30 June	N/A
Victoria Legal Aid	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Victoria Police		✓	30 June	N/A
Victoria State Emergency Service Authority		✓	30 June	N/A
Victorian Commission for Gambling and Liquor Regulation		✓	30 June	N/A
Victorian Electoral Commission	✓		30 June	DFK Collins
Victorian Equal Opportunity and Human Rights Commission		✓	30 June	N/A
Victorian Inspectorate		✓	30 June	N/A
Victorian Institute of Forensic Medicine		✓	30 June	N/A
Victorian Law Reform Commission		✓	30 June	N/A
Victorian Responsible Gambling Foundation		✓	30 June	N/A
Victorian Traditional Owners Fund Limited		✓	30 June	N/A
Victorian Traditional Owners Trust		✓	30 June	N/A
Entity	Outsourced	In-house	Balance date	Firm - where outsourced
Local government				
MAPS Group Limited	✓		30 September	UHY Haines Norton Melbourne Pty Ltd
Alpine Shire Council	✓		30 June	Johnsons MME
Ararat Rural City Council	✓		30 June	Crowe Horwath
Ballarat City Council		✓	30 June	N/A
Banyule City Council	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Bass Coast Shire Council		✓	30 June	N/A
Baw Baw Shire Council	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Bayside City Council	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Benalla Rural City Council		✓	30 June	Crowe Horwath Vic
Boroondara City Council	✓		30 June	RSM Bird Cameron
Borough of Queenscliffe	✓		30 June	Crowe Horwath
Brimbank City Council	✓		30 June	DFK Collins
Buloke Shire Council	✓		30 June	Accounting & Audit Solutions Bendigo
Campaspe Shire Council	✓		30 June	Crowe Horwath Vic
Cardinia Shire Council	✓		30 June	RSM Bird Cameron
Casey City Council	✓		30 June	RSM Bird Cameron
Casey-Cardinia Regional Library Corporation	✓		30 June	RSM Bird Cameron
Central Goldfields Shire Council	✓		30 June	Crowe Horwath
CityWide Service Solutions Pty Ltd		✓	30 June	N/A
Clayton Landfill Joint Venture	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Colac Otway Shire Council	✓		30 June	LDAssurance Pty Limited
Corangamite Regional Library Corporation	✓		30 June	LDAssurance Pty Limited
Corangamite Shire Council		✓	30 June	N/A
Dandenong Market Pty Ltd	✓		30 June	RSM Bird Cameron
Darebin City Council		✓	30 June	N/A
East Gippsland Shire Council	✓		30 June	Crowe Horwath Vic
Eastern Regional Library Corporation	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Frankston City Council	✓		30 June	Crowe Horwath
Gannawarra Shire Council	✓		30 June	Crowe Horwath Vic
Geelong Regional Library Corporation		✓	30 June	N/A
Glen Eira City Council	✓		30 June	McLean Delmo Bentleys Pty Ltd
Glenelg Shire Council	✓		30 June	Coffey Hunt Audit
Golden Plains Shire Council	✓		30 June	Accounting & Audit Solutions Bendigo
Goulburn Valley Regional Library Corporation	✓		30 June	LDAssurance Pty Limited
Greater Bendigo City Council	✓		30 June	Johnsons MME
Greater Dandenong City Council	✓		30 June	RSM Bird Cameron
Greater Geelong City Council		✓	30 June	N/A
Greater Shepparton City Council	✓		30 June	LDAssurance Pty Limited
Hepburn Shire Council		✓	30 June	N/A
High Country Library Corporation	✓		30 June	Richmond Sinnott & Delahunty
Hindmarsh Shire Council	✓		30 June	Coffey Hunt Audit
Hobsons Bay City Council	✓		30 June	RSM Bird Cameron
Horsham Rural City Council	✓		30 June	Richmond Sinnott & Delahunty
Hume City Council	✓		30 June	RSM Bird Cameron
Indigo Shire Council	✓		30 June	Richmond Sinnott & Delahunty
Kingston City Council	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Knox City Council	✓		30 June	HLB Mann Judd (Vic) Pty Ltd

Figure A1
Financial audits to be completed in 2014–15 – continued

Entity	Outsourced	In-house	Balance date	Firm - where outsourced
Local government				
Latrobe City Council	✓		30 June	Crowe Horwath Vic
Loddon Shire Council	✓		30 June	Richmond Sinnott & Delahunty
Macedon Ranges Shire Council	✓		30 June	McLean Delmo Bentleys Pty Ltd
Manningham City Council	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Mansfield Shire Council	✓		30 June	LDAssurance Pty Limited
Maribyrnong City Council	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Maroondah City Council	✓		30 June	LDAssurance Pty Limited
Melbourne City Council		✓	30 June	N/A
Melton City Council	✓		30 June	Richmond Sinnott & Delahunty
Mildura Airport Pty Ltd	✓		30 June	Richmond Sinnott & Delahunty
Mildura Rural City Council	✓		30 June	Richmond Sinnott & Delahunty
Mitchell Shire Council	✓		30 June	DFK Collins
Moir Shire Council	✓		30 June	Crowe Horwath Vic
Monash City Council		✓	30 June	N/A
Moonee Valley City Council		✓	30 June	N/A
Moorabool Shire Council	✓		30 June	Crowe Horwath
Moreland City Council	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Mornington Peninsula Shire Council		✓	30 June	N/A
Mount Alexander Shire Council	✓		30 June	Richmond Sinnott & Delahunty
Moyne Shire Council	✓		30 June	Crowe Horwath
Murrindindi Shire Council		✓	30 June	N/A
Nillumbik Shire Council		✓	30 June	N/A
North Central Goldfields Regional Library Corporation	✓		30 June	Johnsons MME
Northern Grampians Shire Council	✓		30 June	Coffey Hunt Audit
Port Phillip City Council	✓		30 June	RSM Bird Cameron
Prahran Market Pty Ltd		✓	30 June	N/A
Pyrenees Shire Council	✓		30 June	Crowe Horwath
Queen Victoria Market Pty Ltd		✓	30 June	N/A
Regent Management Company Pty Ltd		✓	30 June	N/A
Regional Kitchen Pty Ltd	✓		30 June	RSM Bird Cameron
RFK Pty Ltd / Community Chef	✓		30 June	RSM Bird Cameron
South Gippsland Shire Council		✓	30 June	N/A
Southern Grampians Shire Council	✓		30 June	Coffey Hunt Audit
Stonnington City Council		✓	30 June	N/A
Strathbogie Shire Council	✓		30 June	Johnsons MME
Streetsahead Cleaning Service		✓	30 June	N/A
Surf Coast Shire Council	✓		30 June	Crowe Horwath
Sustainable Melbourne Trust Fund		✓	30 June	N/A
Swan Hill Rural City Council	✓		30 June	Crowe Horwath Vic
Towong Shire Council	✓		30 June	Johnsons MME
Wangaratta Rural City Council	✓		30 June	Richmond Sinnott & Delahunty
Warrambool City Council	✓		30 June	Coffey Hunt Audit
Wellington Shire Council	✓		30 June	Crowe Horwath Vic
West Gippsland Regional Library Corporation	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
West Wimmera Shire Council	✓		30 June	Coffey Hunt Audit
Whitehorse City Council	✓		30 June	Crowe Horwath
Whitehorse-Manningham Regional Library Corporation	✓		30 June	Crowe Horwath
Whittlesea City Council		✓	30 June	N/A
Wimmera Development Association	✓		30 June	Richmond Sinnott & Delahunty
Wimmera Regional Library Corporation	✓		30 June	Richmond Sinnott & Delahunty
Wodonga City Council	✓		30 June	Crowe Horwath Vic
Wyndham City Council	✓		30 June	Crowe Horwath
Yarra City Council		✓	30 June	N/A
Yarra Plenty Regional Library Corporation		✓	30 June	N/A
Yarra Ranges Shire Council	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Yarriambiack Shire Council	✓		30 June	Coffey Hunt Audit
State development, business and innovation				
Australian Grand Prix Corporation		✓	30 June	N/A
Australian Synchrotron Holding Company Proprietary Limited		✓	30 June	N/A
CenITex		✓	30 June	N/A
Department of State Development, Business and Innovation		✓	30 June	N/A
Docklands Studios Melbourne Pty Ltd		✓	30 June	N/A
Emerald Tourist Railway Board	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Energy Safe Victoria	✓		30 June	UHY Haines Norton Melbourne Pty Ltd
Federation Square Pty Ltd	✓		30 June	RSM Bird Cameron
Film Victoria	✓		30 June	RSM Bird Cameron
Melbourne Convention and Exhibition Trust	✓		30 June	RSM Bird Cameron
Melbourne Market Authority	✓		30 June	RSM Bird Cameron
Tourism Victoria		✓	30 June	N/A
Victorian Major Events Company Limited		✓	30 June	N/A

Figure A1
Financial audits to be completed in 2014–15 – continued

Entity	Outsourced	In-house	Balance date	Firm
Transport, planning and local infrastructure				
Melbourne Cricket Ground Trust		✓	31 March	N/A
Architects' Registration Board of Victoria	✓		30 June	Crowe Horwath
Department of Transport, Planning and Local Infrastructure		✓	30 June	N/A
Heritage Council of Victoria		✓	30 June	N/A
Linking Melbourne Authority		✓	30 June	N/A
Melbourne and Olympic Parks Trust		✓	30 June	N/A
Metropolitan Planning Authority		✓	30 June	N/A
Places Victoria		✓	30 June	N/A
Port of Hastings Development Authority	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Port of Melbourne Corporation	✓		30 June	RSM Bird Cameron
Public Transport Development Authority		✓	30 June	N/A
Roads Corporation	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Rolling Stock (Victoria-VL) Pty Ltd	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Rolling Stock (VL-1) Pty Ltd	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Rolling Stock (VL-2) Pty Ltd	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Rolling Stock (VL-3) Pty Ltd	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Rolling Stock Holdings (Victoria) Pty Ltd	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
State Sport Centres Trust		✓	30 June	N/A
Surveyors Registration Board of Victoria		✓	30 June	N/A
Taxi Services Commission		✓	30 June	N/A
VLine Corporation	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
VLine Pty Ltd	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Victorian Building Authority	✓		30 June	Crowe Horwath
Victorian Institute of Sport Limited	✓		30 June	Crowe Horwath
Victorian Institute of Sport Trust	✓		30 June	Crowe Horwath
Victorian Rail Track	✓		30 June	HLB Mann Judd (Vic) Pty Ltd
Victorian Regional Channels Authority	✓		30 June	HLB Mann Judd (Vic) Pty Ltd

(a) The 12 regional waste management groups will merge into seven new 'Waste Resource Recovery Groups' effective 1 August 2014, where it is anticipated they will therefore have 31 July 2014 balance dates, although not currently reflected above as this awaits Minister for Finance approval.

Note: This information is subject to change and is based on December 2013 data for 31 December balance dates and 2013–14 data for all other entities.

Source: Victorian Auditor-General's Office.

VAGO welcomes ideas and input from the community on audit topics for future years. You can send through your thoughts to the Auditor-General via our webpage http://www.audit.vic.gov.au/contact_us/concerns_and_suggestions.aspx.

Proposed VAGO reports to Parliament and other key publications 2014–15 and 2015–16

2014–15	2015–16
Sector-wide	
Delivering services to citizens and consumers via devices of personal choice	Access to public sector information
Digital dashboard: status review of major ICT projects and initiatives	Digital dashboard: status review of major ICT projects and initiatives
High Value High Risk	High Value High Risk
Public participation in government decision-making [guideline]	Public participation in government decision making
Responses to 2012–13 performance audit recommendations	Responses to 2012–13 and 2013–14 performance audit recommendations
Information and Communication Technology Controls: Results of the 2013–14 Audits	Risk management
Portfolio Departments and Associated Entities: Results of the 2013–14 audits	Using technology to improve safety outcomes in public domain spaces
	Information and Communication Technology Controls: Results of the 2014–15 Audits
	Portfolio Departments and Associated Entities: Results of the 2014–15 audits
Central agencies	
Managing regulator performance	Auditor-General's Report on the Annual Financial Report of the State of Victoria
Public sector performance measurement and reporting *	
Auditor-General's Report on the Annual Financial Report of the State of Victoria	
Education and early childhood development	
Additional school costs for families *	DEECD Strategic Planning
Education transitions *	Developing school leaders
Regulation of Vocational Education and Training	Pre-service education for teachers
School funding [information piece]	Technical and Further Education Institutes: Results of the 2015 audits
Technical and Further Education Institutes: Results of the 2014 audits	Universities: Results of the 2015 audits
Universities: Results of the 2014 audits	
Environment and primary industries	
Biosecurity	Effectiveness of the Environmental Effects Statement process
Effectiveness of catchment management authorities *	Enhancing food and fibre productivity
Management and oversight of Caulfield Racecourse Reserve *	Implementation of water reforms
Managing landfills *	Monitoring Victoria's water resources
Water Entities: Results of the 2013–14 audits	Water Entities: Results of the 2014–15 audits
Health	
Dental health services	Chronic disease prevention and management: chronic kidney disease
Efficiency and effectiveness of hospital services: high-value equipment *	Hospital performance
Heatwave management: reducing the risk to public health *	Patient safety in public hospitals
Managing the nursing workforce	Public Hospitals: Results of the 2014–15 audits
Palliative care *	
Public Hospitals: Results of the 2013–14 audits	
Human services	
Early intervention for children at risk	Preventing and responding to family violence
Justice	
Access to legal aid *	Administration of Victoria's Superior Courts
Emergency response ICT systems *	Responding to property crime
Emergency service response times	Victorian Electoral Commission
Mental health strategies for the justice system *	
State development, business and innovation	
Managing mining approvals: environmental conditions	Managing the Regional Growth Fund
Realising the benefits of smart meters	Supporting workers in transitioning industries
Transport, planning and local infrastructure	
Coordinating public transport *	East West Link
Managing the environmental impacts of transport *	Managing and reporting on the performance and cost of transport capital projects
Operational effectiveness of the myki ticketing system	Managing Victoria's planning system for land use and development
Tendering metropolitan bus contracts	Public safety on Victoria's train system
Victoria's consumer protection framework for building construction	
Local government	
Effectiveness of support for local government *	Local Government: Results of the 2014–15 audits
Local Government: Results of the 2013–14 audits	
VAGO accountability products	
Annual Plan 2015–16	Annual Plan 2016–17
Annual Report 2013–14	Annual Report 2014–15
Note: Bold text indicates a new report not in the previous annual plan	Note: * indicates work has commenced on this performance audit due for completion in 2014–15
Grey shading indicates Financial Audit reports	