



Management of the Community Support Fund



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Management of the Community Support Fund

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The Hon. Robert Smith MLC
President
Legislative Council
Parliament House
Melbourne

The Hon. Jenny Lindell MP
Speaker
Legislative Assembly
Parliament House
Melbourne

Dear Presiding Officers

Under the provisions of section 16AB of the *Audit Act 1994*, I transmit my performance report on *Management of the Community Support Fund*.

Yours faithfully



D D R PEARSON
Auditor-General

11 November 2009

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Audit summary

Background

The Community Support Fund (CSF) is a statutory trust fund that has been operating since 1991. It is funded solely from a set proportion of gambling revenues, and in recent years its income has averaged just over \$100 million annually. The fund balance at year-end typically averages around \$50 million, and approximately \$1.4 billion has been spent as grants from the fund since 1991.

Grants from the fund are required to be spent first to address problem gambling; and then on a range of other areas including drug addiction, financial counselling, youth programs, community advancement, sport, art and tourism.

CSF distributions are either paid to government departments, which administer and distribute them as grants, or paid directly to councils and community organisations for community strengthening projects under the Victorian Community Support Grants (VCSG) program.

Cabinet approves all CSF funding for departmental initiatives that are recommended to it by the CSF Committee of Cabinet. The CSF Committee of Cabinet also provides advice to the Premier on funding guidelines and broad funding allocation policy for the CSF.

A cap on annual expenditure, presently \$108 million, has been set by the Expenditure Review Committee (ERC) of Cabinet. The ERC recommends to Cabinet the broad allocations of CSF funds and also refers funding proposals to the CSF Committee of Cabinet.

The Minister for Community Development is the responsible minister under the *Gambling Regulation Act 2003* (the *GR Act*) and is supported by the Department of Planning and Community Development (DPCD), which administers the trust fund.

The audit

The objective of this audit was to determine the effectiveness of the management framework operated by the DPCD; whether CSF grants were made in compliance with the *GR Act*; and whether the funds provided to beneficiaries were spent for the purposes approved.

The audit examined the governance and administrative arrangements for the management of the CSF, and for the following grants programs, which account for around 80 per cent of annual distributions from the CSF:

- the Victorian Community Support Grants (VCSG) Program administered by DPCD
- the Community Facility Funding Program (CFFP) administered by Sport and Recreation Victoria (SRV)
- the Taking Action on Problem Gambling (TAPG) program administered by the Department of Justice (DOJ).

Conclusion

The CSF has spent \$1.4 billion since 1991 on programs and initiatives to benefit the Victorian community, but the fund's overall performance cannot presently be assessed as it has no explicit objectives and there is no monitoring, evaluation or reporting on its overall effectiveness.

This is because it has been managed from a narrow compliance perspective reflecting its status as a trust fund. Past emphasis has been on ensuring that approved funding proposals are consistent with the purposes of the trust, and although administering agencies separately evaluate their own CSF-funded initiatives, less regard has been given to what outcomes have been achieved across the entire fund from these significant outlays of public moneys.

DPCD and DOJ grants complied with the *GR Act*, and recipients spent the funds for the purposes approved. Inconsistent practices by DPCD in some cases, however, indicate that aspects of the administration of the VCSG and CFFP programs need to be strengthened.

Key findings

Management of the CSF by DPCD

The CSF has no agreed enduring objectives, or an overarching policy framework to guide and/or focus distributions within the broad legislative areas.

The absence of CSF objectives means that its aggregate performance cannot be monitored over time and the overall benefits of CSF distributions cannot be determined.

Evaluation strategies are developed for individual programs funded from the CSF, but the absence of CSF objectives means there is no common reference for these evaluations and, therefore, no basis for measuring the CSF's aggregate performance.

There is also no single source of public information about annual CSF expenditure disaggregated by legislative category, by recipient, by project and/or by geographical location across all CSF programs. This limits Parliament's capacity to assess the fund's performance and results in a lack of transparency over the use of CSF funds.

These are longstanding issues. It is timely, therefore, that a 2008 inter-departmental review has also identified, and is addressing, this gap in accountability.

The decision-making role of the CSF Committee of Cabinet had at times been taken by the Expenditure Review Committee, as part of the budget process. Greater clarity for the role of the CSF Committee of Cabinet will strengthen the governance and oversight of the CSF.

Overall guidelines for the CSF were developed in 2000, but have not been updated since 2003. Updated guidelines, relevant to the current and future operating context of the CSF, are needed. Accountability can be strengthened by providing greater clarity on what constitutes appropriate use of CSF monies apart from the broad areas identified by the Act.

Agency management of Community Support Fund grants

Agencies administering CSF-funded programs had:

- comprehensive guidelines that clearly described application processes, eligibility criteria and information for applicants
- clear and thorough processes for assessing grant applications
- funding agreements that contained sound accountability requirements with all approved grant recipients.

All grant applications examined were properly assessed by agencies against the program criteria.

For all approved grants, agencies established funding agreements with the recipients that required them to comply with the relevant requirements of each grant program.

There were examples, however, where grants arising from election commitments deviated from the guidelines and where DPCD did not apprise the minister of the associated implications. Documenting approvals and the reasons for deviations from applicable program criteria would strengthen transparency and accountability, consistent with good practice in public administration.

In all cases examined recipients forwarded progress reports to the administering agency when required, and they were paid only after agreed milestones had been achieved.

However, the funding agreements for five VCSG grants, with values ranging from \$48 000 to \$1 million, did not provide for DPCD to retain a portion of funds until the grant had been acquitted. The VCSG guidelines allow for judgement to be used in determining the retention amount, but there are no criteria to guide decision makers in these circumstances.

In addition, two VCSG grants of \$30 000 and \$1.013 million were fully disbursed to recipients before they submitted final acquittal reports. In the latter case, the acquittal report was received more than two years late. DPCD advised that it had actively worked with the recipient to finalise the acquittal, however, these activities, were not documented. This recipient received two more grants totalling \$120 000 from the CFFP despite their prior breach of the terms and conditions of funding.

Recommendations

| Number | Recommendation | Page |
|---|--|------|
| Management of the CSF by DPCD | | |
| 1. | <p>DPCD should in conjunction with the cross-government working group:</p> <ul style="list-style-type: none"> • establish clear objectives and updated guidelines for the CSF as part of developing the CSF policy framework • introduce the CSF policy framework as soon as possible to enable better targeting of future CSF expenditure, and ongoing assessment and reporting on the fund’s overall performance • include key performance indicators linked to CSF outcomes in the Memoranda of Understanding (MOU) with administering agencies • make the reporting requirements in the MOUs consistent with those needed by the CSF Committee of Cabinet to adequately monitor CSF-funded projects • develop a longer-term strategy to progressively reduce the cash balance of the CSF that involves identifying opportunities to fund new initiatives consistent with priorities contained in the post-2012 CSF policy framework • introduce the monitoring and evaluation framework for the CSF as soon as possible prior to 2012. | 16 |
| Agency management of selected grant programs | | |
| 2. | <p>DPCD in consultation with administering agencies should enhance their grant management frameworks by:</p> <ul style="list-style-type: none"> • requiring the rationale for any departures from the program guidelines in relation to individual grants to be clearly documented and properly approved • developing criteria and/or guidelines to assist decision makers determine appropriate retention amounts and funding ratios for individual grants • strengthening follow-up procedures for the timely completion and submission of acquittal reports by recipients, including processes for documenting these activities • establishing procedures to preclude further grants to applicants who have failed to abide by the terms and conditions of funding. | 22 |

Audit Act 1994 section 16 — submissions and comments

Introduction

In accordance with section 16(3) of the *Audit Act 1994* a copy of this report, or relevant extracts from the report, was provided to the Department of Treasury and Finance, Department of Planning and Community Development and Department of Justice with a request for comments or submissions. A copy was also provided for information to the Department of Premier and Cabinet.

The comments and submissions provided are not subject to audit nor the evidentiary standards required to reach an audit conclusion. Responsibility for the accuracy, fairness and balance of those comments rests solely with the agency head.

Submissions and comments received

RESPONSE provided by the Secretary, Department of Justice

The Department of Justice (DOJ) welcomes the report and notes that there were no findings of concern in relation to DOJ administration of Taking Action on Problem Gambling grants.

In relation to Recommendation 2 that the Department of Planning and Community Development (DPCD) in consultation with administering agencies should enhance their grant management framework by establishing a number of procedures, DOJ will continue to work with DPCD on ensuring good practice in the administration of CSF grants.

DOJ notes the report's support of the findings and recommendations of the 2008 inter-departmental review of the CSF. DOJ has been working closely with DPCD in relation to the implementation of the CSF Review. The endorsed CSF Policy Framework provides clear objectives and guidelines, which will support the ongoing administration of the CSF.

RESPONSE provided by the Secretary, Department of Planning and Community Development

The Community Support Fund (CSF) was established pursuant to the Gaming Machine Control Act 1991, under section 138, as a Trust Fund (the Fund). The Gambling Regulation Act 2003 continues the operation of the CSF as a Trust Fund (section 10.3.1). This Act defines payments into the Fund and payments from the Fund. Government allocates funds consistent with those areas specified in the legislation.

RESPONSE provided by the Secretary, Department of Planning and Community Development – continued

The CSF is not in its own right a program with defined objectives and outcomes. As the legislation states it is a Trust Fund. Within this context, the Act provides guidance for payments from the Fund to areas to address problem gambling risk factors and programs to support and build stronger communities. Specific objectives and outcomes are established by each of the functional areas allocated funding. Program evaluations are undertaken against program established goals.

Decisions for funding an area under the legislation are made by Cabinet or on recommendation by the CSF Committee of Cabinet.

The Department of Planning and Community Development (the Department) has implemented management and administration processes to ensure all funds are spent for the purposes approved and in full compliance with the Act. This includes establishing Memoranda of Understanding with responsible agencies to ensure effective and accountable management of all programs funded from the CSF.

Prior to this Audit Report, the Government initiated a review of the future structure and direction of the CSF to ensure it is consistent with the objectives of the new gaming industry structure and the Government's gambling policy principles in the post-2012 environment.

This Report details a number of recommendations based on those already identified by Government. As your Report notes, the Department is currently in the process of implementing these recommendations. In particular, a website which consolidates all CSF funded activities into a single report for the 2008/09 financial year is now available which will be updated annually. Content provides clear objectives, financial and program information, and numerous case studies demonstrating the broad range of initiatives designed to benefit Victorian communities. As recommended in the Report, recommendations are planned to be implemented prior to 2012.

The strategy of the Government is to reduce the balance of the Fund to a prudent balance to enable it to absorb any revenue downturns or expenditure spikes. This strategy has been reflected in the significant reduction in the funds from earlier levels. Over the period 2000/01 to 2006/07, the CSF cash balance was progressively reduced from \$149 million down to \$52.7 million.

Further to the report's recommendation regarding the cash balance of the CSF, forward expenditure and commitments are examined on an annual basis to make recommendations on the opportunities to commit new programs. In addition, the expenditure cap is examined each year and in the past has been increased. As with all expenditure options they need to be balanced within the overall position of the State budget.

The Department is pleased that Audit has found that DPCD and DOJ grants have sound grants management frameworks in place, allocate grants in accordance with relevant program guidelines and the Gaming Regulation Act 2003 and good practice. The Department further notes the Report's finding that recipients spent the funds for the purposes approved.

1 Background

1.1 Community Support Fund

1.1.1 Introduction

The Community Support Fund (CSF) is a trust fund that was established by the *Gaming Machine Control Act 1991* (the *GMC Act*) in the Public Account, and now operates under the *Gambling Regulation Act 2003* (the *GR Act*). Under the *GR Act*, the Minister for Community Development may make payments from the CSF as follows:

- **First**, for either or both:
 - research relating to the social and economic impact of gambling, the causes of problem gambling and strategies to minimise harm from gambling, and the publication of the results of the research
 - programs for the prevention of excessive gambling or for the treatment or rehabilitation of problem gamblers.
- **Second**, for payment for any one or more of the following:
 - programs for the treatment or rehabilitation of persons who are addicted to or abuse drugs
 - educational programs relating to drug addiction or abuse
 - programs for financial counselling services or support and assistance to families in crisis
 - programs for the benefit of youth
 - research or pilot programs relating to community advancement
 - programs for the benefit of sport and recreation
 - programs for the promotion or benefit of the arts
 - programs establishing or developing tourist destinations or facilities or services to promote tourism
 - any other programs or purposes relating to the advancement of the community as determined by the minister.
- **Third**, for payment of costs incurred in administering and managing the fund, and monitoring on the application of money from the fund.

The CSF is funded from hotel gambling revenues. The *GR Act* requires 8.33 per cent of the total daily net cash balances from electronic gaming machines in hotels, minus \$45 million that is directed to the government's drugs strategy, to be paid into the fund. The re-direction of \$45 million for the government's drugs strategy applies for eight financial years from 1 July 2004. The *GR Act* also requires payment of one day's revenue from the CSF to the Victorian Veterans Fund on 1 September each year.

There is no single, consolidated source of information on the aggregate receipts and payments from the CSF. However, information supplied by DPCD shows that expenditure since 1991 from the CSF has been approximately \$1.4 billion.

CSF funds are distributed as either departmental initiatives or community initiatives.

Departmental initiatives are approved commitments of funds paid to government departments or other state government agencies to achieve policy program objectives for a defined period of time (i.e., generally 3 to 5 years). They are typically managed as grant programs by the administering agency and distributed to eligible recipients that satisfy funding criteria. These commitments in some cases have also been used to fund large one-off infrastructure initiatives.

Community initiatives are approved commitments funded through the Victorian Community Support Grants (VCSG) program, which provides funding to councils and community organisations to facilitate community strengthening projects and other activities identified at the local community level.

1.1.2 History of the Community Support Fund

Since the CSF was established in 1991 there have been numerous legislative changes affecting its operation.

- In 1993 the *GMC Act* was amended to clarify that funds could be spent for the benefit of sport and recreation clubs, and for financial counselling, support and assistance to families in crisis or for the prevention of problem gambling.
- In 1996 the range of community support and advancement programs that could be funded from the CSF was expanded. Provisions were also introduced to allow the CSF to be applied towards the cost of administering and managing the fund, including monitoring and reporting on the fund.
- In 1998 the *GMC Act* was amended to allow for the re-direction of \$25 million in gambling revenues per year, over five years from 1 July 1998, for education and health programs.
- In 2000 a priority order for the use of CSF funds was established. The order of priority was: gambling research programs, problem gambling, drug programs, financial counselling, youth programs, community advancement, sports, arts, tourism and community advancements.
- In 2003 the *GMC Act* was repealed and replaced with the *GR Act*.
- In 2004 the *GR Act* was amended to allow for the re-direction of \$45 million per year over four years into consolidated revenue to be spent on drug programs under the government's drug strategy. This amendment also re-prioritised the focus of CSF funding in the first instance to gambling research programs and problem gambling, and then to the other programs.
- In 2005 the *GR Act* was further amended to allow for the re-direction of one day's revenue from the CSF to the Victorian Veterans Fund on 1 September each year.
- In 2007 the re-direction of \$45 million per year for the government's drug strategy was extended from four to eight years, ending 30 June 2012.

The following departments have been responsible for managing the CSF:

- Department of Arts, Sport and Tourism, from October 1991 to April 1996
- Department of Premier and Cabinet, from April 1996 to December 2002
- Department for Victorian Communities, from December 2002 to August 2007
- Department of Planning and Community Development, from August 2007 to the present.

1.1.3 Roles and responsibilities

The following bodies and ministers contribute to the management and administration of the CSF:

- **Cabinet** approves all CSF funding for departmental initiatives that are consistent with the legislation referred to it by the CSF Committee of Cabinet.
- The **CSF Committee of Cabinet** provides advice to the Premier on funding guidelines and broad funding allocation policy for the CSF. It also considers proposals from departments seeking CSF funding for initiatives, and up until recently, it considered individual applications for Victorian Community Support Grants (VCSG) program funding in some circumstances. The CSF Committee of Cabinet also provides recommendations to full Cabinet for decisions.
- The **Expenditure Review Committee of Cabinet (ERC)** makes recommendations to cabinet on the broad allocation of CSF funds and sets a cap on annual expenditure from the CSF. It may also, as part of the annual budget process, refer specific funding proposals to the CSF Committee of Cabinet if it considers the CSF a more appropriate funding source. Other Cabinet committees such as the Gaming Review Committee or Social Development Committee may also refer proposals to the CSF Committee of Cabinet for consideration.
- The **Minister for Community Development** has statutory responsibility for applying funds from the CSF consistent with the purposes described in the *GR Act*. The Minister is supported in this role by the **Department of Planning and Community Development (DPCD)** which has overall administrative responsibility for the CSF.
- **Portfolio Ministers** administer departmental programs funded from the CSF.
- A **Community Advisory Council (CAC)** also advises the Minister for Community Development on community sector perspectives and views regarding individual applications for VCSG program funding. CAC is comprised of members from the community, youth, indigenous, philanthropic, multicultural sectors and local government. The terms of reference for CAC also provide for it to give strategic advice on the overall direction of the CSF.

1.2 Audit of the Community Support Fund

1.2.1 Audit objectives

The objective of the audit was to determine the effectiveness of the management framework operated by the DPCD; whether CSF grants were made in compliance with the Act; and whether the funds provided to beneficiaries were spent for the purposes approved.

1.2.2 Scope and methodology

The audit examined the governance and administrative arrangements for the management of the CSF by DPCD. The review also assessed the management of the following grants programs administered by DPCD, Sport and Recreation Victoria (SRV) and the Department of Justice (DOJ):

- Victorian Community Support Grants Program (VCSG) administered by DPCD for selected grants made during 2005–07.
- Community Facility Funding Program (CFFP) administered by SRV for selected grants made during 2006–07.
- Taking Action on Problem Gambling (TAPG) program administered by DOJ for selected grants made during 2006–08.

Collectively, these programs on average account for around 80 per cent of annual distributions from the CSF.

The audit was performed in accordance with Australian Auditing Standards applicable to performance audits.

1.3 Cost of the audit

The cost of the audit was \$590 000. This includes staff time, overheads and printing.

1.4 Structure of this report

The rest of this report is structured as follows:

- Part 2 examines the governance and administrative arrangements for managing the CSF and whether they adequately support distributing funds in line with the Act to optimise community benefit.
- Part 3 assesses the adequacy of the grants management framework for selected programs, and whether CSF grants were made in compliance with the Act, and were spent by beneficiaries for the purposes approved.

2 Framework for managing the Community Support Fund

At a glance

Background

An effective framework for managing the CSF is important both to assure that funds are distributed consistent with the *Gambling Regulation Act 2003* and to optimise community benefit.

In 2008 an inter-departmental committee reviewed the future structure and direction of the CSF in response to planned changes to the licensing arrangements for the gaming industry after 2012.

Findings

- The absence of explicit objectives for the CSF means the overall effectiveness and benefits of CSF distributions cannot presently be determined.
- Updated guidelines that are relevant to the current and future operating context of the CSF are needed to strengthen the transparency and accountability of decision-making processes.
- There is no single comprehensive source of public information about annual expenditure from the CSF, which limits Parliament's capacity to assess the fund's performance. This is currently being addressed by DPCD.
- Reporting requirements within memoranda of understanding between DPCD and administering agencies need to be clarified to provide greater assurance that there is adequate oversight of CSF-funded projects by the CSF Committee of Cabinet.
- There is a need to identify opportunities to fund new initiatives that will benefit the Victorian community as part of a longer-term strategy to progressively reduce the cash balance of the CSF.

Recommendations

DPCD should:

- establish clear objectives and update guidelines for the CSF
- bring forward the planned introduction of the CSF policy framework to better plan future CSF expenditure, and its ongoing reporting and assessment of overall performance.

2.1 Introduction

The Community Support Fund (CSF) is a trust fund that operates in line with the *Gambling Regulation Act 1993*. It is a significant source of funding for a broad range of programs, and numerous parties are involved in its operation. A sound framework for managing the CSF is important to assure that funds are distributed consistent with the Act, and that they optimise community benefit.

To assess the framework for managing the CSF, we examined whether:

- there are clearly specified objectives for the CSF, consistent with the Act that assist in making distributions which optimise community benefit
- the governance arrangements for the CSF are adequate, including roles and responsibilities, accountability arrangements and financial management
- there are sound arrangements for monitoring, evaluating and reporting on the effectiveness and efficiency of CSF distributions.

2.1.1 Review of the Community Support Fund

During 2008 an inter-departmental committee reviewed the future structure and direction of the CSF in response to planned changes to the licensing arrangements for the gaming industry after 2012. Under the new arrangements, the government will allocate gaming machine entitlements to approved venue operators through a competitive bidding process. It also updated the guiding principles for its gambling policy to better reflect the environment post-2012. The revised principles were considered by the inter-departmental committee as part of its review of the CSF, and are outlined in Figure 2A.

The review considered the following key areas:

- the CSF's purpose and objectives in the post-2012 environment and any changes needed
- the way CSF funds are distributed and whether this adequately meets the post-2012 gambling policy principles
- options for the future governance of the CSF.

As the review addressed areas directly relevant to the objectives of the audit, its findings and recommendations were evaluated.

Figure 2A
State guiding principles for gambling policy post-2012

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|--|
| <p>Consumer choice</p> <p>The government recognises that gambling is a legitimate recreational activity for many, and Victorians are entitled to expect the highest standards of choice and service from gambling providers in a competitive and innovative marketplace.</p> <p>Community benefit</p> <p>The government is committed to ensuring that the legitimate financial benefits of gambling are transparent, recognisable, and fairly distributed to the community.</p> <p>Harm reduction</p> <p>The government is committed to reducing the harm caused to people experiencing the effects of problem gambling, and recognises that the state, the gambling industry and community partners have a shared responsibility to deliver effective solutions.</p> <p>High standards of transparency and accountability</p> <p>The government seeks to ensure the highest standards of transparency, probity, integrity and accountability in the development of evidence based gambling policy, and the community will be engaged on the decisions that affect them.</p> <p>Sustainable racing industry</p> <p>The racing industry is a vital part of Victoria's economic and social fabric. The government is committed to providing an environment that promotes a viable and sustainable future for the racing industry.</p> |
|--|

Source: Office of Gaming and Racing, Statement of Outcomes, Gambling Licences Review, April 2008.

2.2 Objectives of the Community Support Fund

There are no agreed, enduring objectives for the CSF against which its aggregate performance can be monitored or measured over time.

Although the purposes for which CSF moneys may be spent have been progressively clarified, the expenditure from the fund has been managed from a narrow compliance perspective of ensuring that trust expenditure accords with purpose.

The 2008 inter-departmental review found that the CSF has not functioned as an instrument of policy. Although individual agency programs are evaluated, the review found that the absence of an explicit policy framework for the CSF means that it is not possible to be confident that the CSF is addressing the risk factors that lead to problem gambling, that it is funding the right interventions that act as protective factors against problem gambling, or that it is linked to other government social policy priorities.

The review recommended the CSF be more tightly focused through an explicit policy framework that reflects the government's post-2012 gambling policy principles of harm reduction and community benefit to better guide allocations from the fund. The government endorsed the recommendations and has set up a cross-government working group to develop the policy framework for its consideration in late 2009.

The review's recommendations are directed specifically to the post-2012 gaming environment. However, the issues identified by the review are equally relevant to the CSF's current operating environment. It is unclear why the policy framework should not be introduced before 2012.

Doing so would immediately assist in developing a monitoring and evaluation framework for the CSF, in better focusing the CSF towards its original intent of tackling the causes and effects of problem gambling, mitigating the risk factors that lead to problem gambling, and in strengthening local neighbourhoods and communities. It will also allow CSF commitments made during the forward estimates period to be consistent with the framework as was also recommended by the review.

2.3 Effectiveness of governance arrangements

2.3.1 Guidelines for applying the CSF

Updated guidelines relevant to the current and future operating context of the CSF are needed. These would enhance accountability by providing greater clarity on what constitutes appropriate use of CSF monies apart from the broad areas identified by the Act.

Overall guidelines for the CSF were developed in 2000, and were later updated in 2003. They outlined the legislative framework, approach to targeting community need, and the arrangements governing eligibility at that time for CSF funding.

Since then, the legislative and administrative arrangements over the CSF have changed significantly. For example, the *Gaming Machine Control Act 1991* has been repealed and the fund is now governed by the *Gambling Regulation Act 2003*, and responsibility for administering the fund has been transferred from the Department of Premier and Cabinet (DPC) to DPCD.

Updated guidelines for the CSF would also assist in informing the requirements of specific programs funded by the CSF but administered by other agencies. The guidelines need to provide clarity for administering agencies in such areas as whether:

- it is appropriate to direct CSF monies to programs traditionally funded from the Consolidated Fund, and under what circumstances given that gambling revenues are directed to the CSF for a specific purpose
- the types of organisations that can and cannot receive CSF funding
- the types of projects and activities which can and cannot be funded (eg. recurrent costs, etc.)
- projects eligible for funding from other government programs should be funded from the CSF.

Agencies administering CSF-funded programs develop their own funding guidelines by drawing on their current understanding of CSF requirements. The eligibility criteria, funding thresholds and purposes to which funds are directed under each of these programs currently vary depending on the nature and objectives of each program.

Although this is appropriate given the differences between the various programs, overarching guidelines for the CSF would establish a set of common guiding principles to underpin local agency guidelines, and still allow agencies the flexibility to develop funding criteria unique to their individual programs.

2.3.2 Accountability for departmental initiatives

After a departmental initiative has been approved for funding, a memorandum of understanding (MOU) is developed between DPCD and the administering agency. The MOU specifies the monitoring, reporting and acquittal requirements for the initiative over the approved funding period.

To assess the accountability arrangements for departmental initiatives we examined a sample of MOUs and assessed whether:

- MOUs established sound accountability arrangements with the agencies
- DPCD effectively monitored agency compliance with the MOU.

Adequacy of accountability provisions

The MOUs describe adequate accountability requirements including:

- clearly defined roles and responsibilities of DPCD and the agency
- conditions under which the funds may be withdrawn or withheld
- requirements enabling verification that funds were spent for approved purposes
- circumstances under which the MOU may be terminated
- requirement for payments to be made in accordance with agreed performance milestones
- appropriate reporting requirements and acquittal processes, including certification of financial expenditure and achievement of outputs.

However, key performance indicators (KPI's) within MOUs were mainly output or activity focused and offered limited insights into the achievement of program objectives.

Monitoring agency compliance

Although adequate accountability requirements have been established through MOUs, some of these are not applied consistently.

MOUs require agencies to provide DPCD with details of funding decisions by geographical area. However, DPCD does not actively monitor agencies' compliance with this requirement, nor use this information to systematically monitor and report on whether CSF funds are being distributed to communities in need.

MOUs also require regular reporting by DPCD to the CSF Committee of Cabinet on performance milestones and expenditure against each MOU, and for agencies to prepare progress reports that can be tabled before the CSF Committee of Cabinet on a six-monthly basis.

In practice, however, DOJ reports directly to the CSF Committee of Cabinet for the Taking Action on Problem Gambling program on a quarterly basis, and DPCD only reports on other programs by exception at the CSF Committee of Cabinet's request. This, however, is not consistent with the MOU, which requires regular reporting to the CSF Committee of Cabinet. There is a need to clarify these requirements to rationalise the level and type of reporting and, if necessary, amend the MOU.

DPCD has commenced a review of reporting required under MOUs to be finalised by 2009.

2.3.3 Clarity of roles and responsibilities

The decision-making role and responsibility of the CSF Committee of Cabinet has, in effect, at times been assumed by the Expenditure Review Committee (ERC), as part of the annual budget process.

The CSF Committee of Cabinet's role is to recommend to the full Cabinet all CSF funding for departmental initiatives. Agency submissions for CSF funding endorsed by the CSF Committee of Cabinet were consistent with the Act.

However, in some instances where the ERC had already considered funding initiatives and had decided that the CSF was the appropriate source of funding, these decisions were communicated to the CSF Committee of Cabinet for its endorsement. In these cases, no substantive review of these initiatives by the CSF Committee of Cabinet was evident.

We agree with the inter-departmental review that there is a need to improve the clarity of the roles and responsibilities of the key parties involved in the governance of the CSF. Specifically, while the current governance arrangements serve reasonably well at a high level, delineating more clearly the decision-making responsibilities of the key parties would be an improvement.

The review noted that the role of the CSF Committee of Cabinet cannot be exercised where CSF funds are committed through the ERC process, or where ERC recommendations are made to Cabinet without reference to the CSF Committee of Cabinet, or CSF policy framework. This results in the CSF Committee of Cabinet endorsing ERC decisions in the majority of instances.

It also found that the appropriate role of the CSF Committee of Cabinet should be to make strategic decisions about the fund and to oversee the monitoring and evaluation of CSF-funded programs. In recent years it had been responsible for recommending individual Victorian Community Support Grants (VCSG) to Cabinet for approval. This situation was changed in March 2009 with all VCSG approvals now delegated to the Minister for Community Development in line with other program arrangements.

The Community Advisory Council (CAC) has a role to provide strategic advice on the overall direction of the CSF. However, the review noted that in recent years it has not actively exercised this function and has primarily focused on its other main responsibility of providing advice to the Minister for Community Development on VCSG applications. The cross-government working group will review the terms of reference for CAC in response to this issue.

The inter-departmental review recommended the following roles and responsibilities to support the post-2012 CSF policy framework and enhance the governance arrangements for the CSF:

- **Expenditure Review Committee:**
 - to determine the appropriate expenditure cap for the CSF
 - to refer funding proposals to the CSF Committee of Cabinet for consideration, consistent with the legislation, gaming principles and CSF policy framework
 - to review the overall performance of the CSF.
- **CSF Committee of Cabinet:**
 - to determine allocation of CSF funds best able to deliver on the CSF's goals
 - to identify priorities and directions for CSF funding on a three to four year basis by drawing on advice from CAC and inviting relevant ministers to develop proposals accordingly
 - to oversee monitoring and evaluation of CSF-funded programs
 - to oversee production of an annual CSF report.
- **Portfolio ministers and departments:**
 - oversee and administer programs funded by the CSF
 - report periodically to the CSF Committee of Cabinet.

The cross-government working group will report to the CSF Committee of Cabinet in late 2009 on proposed actions to implement these revised arrangements.

While the inter-departmental review was timely in the context of the post-2012 gaming environment, there is no obvious impediment to the proposed governance arrangements being introduced earlier.

2.3.4 Financial management of the Community Support Fund

Figure 2B provides a summary of CSF revenue and expenditure for the period 2003–04 to 2007–08 against the broad funding categories specified in the Act.

Figure 2B shows that over the period 2003–04 to 2006–07 the CSF cash balance was progressively reduced from \$121.2 million down to \$52.7 million, as drawings from the balance resulted in expenditure exceeding CSF revenue. This has been DPCD's main strategy for reducing the fund's substantial cash balance.

Figure 2B
Summary of CSF revenue and distributions, 2003–04 to 2007–08

| Item | 2003–04 (\$mil) | 2004–05 (\$mil) | 2005–06 (\$mil) | 2006–07 (\$mil) | 2007–08 (\$mil) |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Opening balance | 121.2 | 99.2 | 85.2 | 67.2 | 52.7 |
| CSF revenue | | | | | |
| Electronic gaming machines | 125.7 | 131.1 | 136.0 | 137.4 | 141.9 |
| Interest | 6.1 | 5.7 | 4.5 | 3.9 | 4.8 |
| Less hypothecation for drug strategy | -25.0 | -45.0 | -45.0 | -45.0 | -45.0 |
| Total CSF funds | 228.0 | 191.0 | 180.7 | 163.5 | 154.4 |
| CSF distributions by legislative classification | | | | | |
| Gambling research | 1.3 | | 0.9 | 0.2 | |
| Gambling treatment programs | 18.6 | 9.5 | 13.6 | 18.2 | 20.5 |
| Drug treatment programs | 44.0 | 0.1 | 0.1 | 0.3 | |
| Drug educational programs | 3.9 | | | | |
| Families in crisis | 1.6 | 2.0 | 2.6 | 1.6 | |
| Programs—youth | 0.6 | 1.7 | 2.8 | 3.4 | 2.9 |
| Programs—sport & recreation | 18.6 | 33.4 | 29.0 | 27.4 | 20.7 |
| Programs—arts | 3.7 | 4.7 | 5.1 | 7.8 | 7.7 |
| Programs—tourism | 5.5 | 2.8 | 2.3 | | |
| Other programs determined by the minister | 29.6 | 49.1 | 54.8 | 49.6 | 40.3 |
| Administrative costs | 1.4 | 2.6 | 2.3 | 2.4 | 2.0 |
| Total CSF distributed | 128.8 | 105.8 | 113.5 | 110.8 | 94.1 |
| CSF closing balance | 99.2 | 85.2 | 67.2 | 52.7 | 60.3 |
| Net drawings from CSF balance | -22.0 | -14.0 | -18.0 | -14.5 | +7.6 |

(a) Represents 8.33 per cent of the total daily net cash balances of hotel gaming machines.

Source: Department of Planning and Community Development.

Figure 2C shows the estimated CSF revenue and cash balances over the forward years 2008–09 to 2011–12, based on current commitments.

In December 2008 the CSF Committee of Cabinet was advised that over the forward years 2009–10 to 2011–12, CSF expenditure would be below the ERC approved expenditure cap of \$108 million, resulting in excess capacity in the fund. ERC subsequently approved \$33.4 million of that capacity in March 2009 to be applied over that period to fund new initiatives identified through the 2009–10 budget process aligned with the social policy *A Fairer Victoria*. As a result, the ERC expenditure cap will be met in 2009–10 and 2010–11 resulting in no further capacity in those years.

Figure 2C
CSF estimated revenue, distributions and balances, 2008–09 to 2011–12

| Item | 2008–09 (\$mil) | 2009–10 (\$mil) | 2010–11 (\$mil) | 2011–12 (\$mil) |
|--|--------------------|--------------------|--------------------|---------------------|
| CSF Opening balance | 57.7 | 52.3 | 46.2 | 45.4 |
| CSF revenue | 102.4 | 101.9 | 107.2 | 113.2 |
| Total CSF available for expenditure | 160.1 | 154.2 | 152.4 | 158.6 |
| Total committed CSF expenditure | 107.8 | 108.0 | 108.0 | 48.6 ^(a) |
| CSF closing balance | 52.3 | 46.2 | 45.4 | 110.0 |

(a) DPCD advised the commitments will be made to achieve the ERC \$108 million expenditure cap in 2011–12.

Source: Department of Planning and Community Development.

There are currently uncommitted funds of \$59.4 million in 2011–12. DPCD advised that commitments will be made to reach the \$108 million expenditure cap in that year.

Despite these measures, Figure 2C shows that the CSF will retain significant cash balances that are more than double the department's identified prudent cash contingency of \$20 million over the forward estimates period.

The existing CSF expenditure cap of \$108 million combined with the absence of a policy framework to focus allocations from the CSF, has led to the significant level of uncommitted capacity in the fund.

A longer-term strategy is needed for reducing the uncommitted cash balance that involves identifying future opportunities for funding in line with the CSF policy framework and reviewing the current expenditure cap. Its absence does not presently allow DPCD to identify the opportunity cost in terms of optimising community benefit, if any, from these ongoing and significant cash balances within the fund.

2.4 Monitoring, evaluating and reporting on the performance of the Community Support Fund

2.4.1 Monitoring and evaluation framework

Monitoring and reporting on the CSF is focused on assuring that monies spent are consistent with the purpose of the trust and that it is not overdrawn. There is presently no framework in place to monitor, evaluate and report on the CSF's overall effectiveness.

Evaluation strategies are developed for individual programs funded from the CSF, but in the absence of CSF objectives there is no common reference for these evaluations and, consequently, no basis for measuring the CSF's aggregate performance.

The inter-departmental review recommended that a monitoring and evaluation framework linked to the proposed CSF policy framework be developed to monitor the fund's overall achievements and guide future investments. This recommendation is strongly supported.

The review noted that such a framework would assist:

- decision-making, particularly in allocating CSF funds
- developing objectives and guidelines for CSF-funded programs
- government in communicating the benefits the community is receiving from the CSF.

Although the review's recommendation relates to the post-2012 gaming environment, the benefits of an evaluation framework noted above apply also to the current operating context. DPCD is currently leading a cross-government working group to develop a CSF monitoring and evaluation framework by the end of 2009, which it acknowledges could be introduced before 2012.

2.4.2 Reporting on the performance of the Community Support Fund

Public reporting on distributions from the CSF, including its financial position is presently very limited. DPCD's annual report identifies aggregate CSF revenue and expenditure for the year, individual grants approved under the VCSG program, as well as the aggregate funding approved for departmental initiatives from the CSF.

However, there is currently no single, comprehensive source of public information about annual CSF expenditure disaggregated by legislative category, by recipient, by project and/or by geographical location across all CSF programs. This limits Parliament's capacity to assess the fund's performance and results in a lack of transparency over the use of CSF funds.

More detail in reports would support the government's commitment to transparency and accountability. The inter-departmental review also found that it would be an opportunity to assist the community gain a better understanding of the way in which the government is returning financial benefits of gambling to the community. It recommended that reporting on CSF activity be consolidated into a single report provided annually to the community via the department's website.

The recommendation is being addressed by DPCD in conjunction with the cross-government working group, with the first annual integrated CSF report planned for 2010. This is a positive but long overdue development. The need for more detailed reporting on the fund's performance has been a long standing issue previously raised by this office as far back as 1994.

2.5 Conclusion

The absence of explicit objectives for the CSF means the overall effectiveness and benefits of CSF distributions cannot be determined.

The findings and recommendations of the 2008 inter-departmental review in this regard are fully supported. It will be important for the work currently underway to develop a policy framework for the CSF to clearly establish the fund's overall objectives, and for the framework to be implemented as soon as possible prior to 2012 to enable better targeting of future CSF expenditure, and ongoing assessment and reporting on the fund's overall performance.

The governance arrangements over the CSF are structurally adequate, however, there is a need to improve the implementation of certain aspects. To this end, clear overarching guidelines on the appropriate use of CSF funds are required to strengthen the transparency and accountability of decision-making processes.

Agency reporting requirements within MOUs need to be clarified to provide greater assurance that there is adequate oversight of CSF-funded projects by the CSF Committee of Cabinet, and that there is sufficient accountability over agency use of funds.

There is also a need to identify opportunities to fund new initiatives that will benefit the Victorian community as part of a longer-term strategy to progressively reduce the cash balance of the CSF. The need to address this should be considered as part of work currently underway to develop a policy framework for the CSF to focus future allocations.

Recommendation

- 1 DPCD should in conjunction with the cross-government working group:
 - establish clear objectives and updated guidelines for the CSF as part of developing the CSF policy framework
 - introduce the CSF policy framework as soon as possible to enable better targeting of future CSF expenditure, and ongoing assessment and reporting on the fund's overall performance
 - include key performance indicators linked to CSF outcomes in the memoranda of understanding (MOU) with administering agencies
 - make the reporting requirements in the MOUs consistent with those needed by the CSF Committee of Cabinet to adequately monitor CSF-funded projects
 - develop a longer-term strategy to progressively reduce the cash balance of the CSF that involves identifying opportunities to fund new initiatives consistent with priorities contained in the post-2012 CSF policy framework
 - introduce the monitoring and evaluation framework for the CSF as soon as possible prior to 2012.
-

3 Agency management of selected grant programs

At a glance

Background

Monies from the Community Support Fund (CSF) are mainly distributed by departments and other state agencies through approved grants programs. To assure that grant monies are spent properly, these agencies need to have sound grant management frameworks in place.

Findings

- DPCD and DOJ have sound grants management frameworks in place, and allocate grants in accordance with relevant program guidelines, the *Gambling Regulation Act 2003* and good practice.
- Grant recipients spend funds for their intended purpose and in most cases appropriate accountability mechanisms had been applied to assure their compliance with the terms and conditions of funding.
- Inconsistent application of grants processes by DPCD in some cases demonstrate the need to further strengthen existing arrangements.

Recommendations

DPCD in consultation with administering agencies should improve their grant management by:

- requiring the rationale for any departures from the program guidelines in the assessment of individual applications to be clearly documented and properly approved
- developing criteria and/or guidelines to assist decision makers determine appropriate retention amounts and funding ratios for individual grants
- strengthening follow-up procedures for the timely completion and submission of acquittal reports by recipients, including processes for documenting these activities
- establishing procedures to preclude further grants to applicants who have failed to abide by the terms and conditions of funding.

3.1 Management frameworks for Community Support Fund grants

3.1.1 Background

Monies from the Community Support Fund (CSF) are mainly distributed by departments and other state agencies through approved grants programs that fund activities consistent with the *Gambling Regulation Act 2003*. To assure that grant monies are spent properly, these agencies need to have sound management frameworks in place that include:

- guidelines governing the grant application, distribution and acquittal processes
- clear and thorough processes for assessing grant applications
- suitable accountability procedures that enable the rights and responsibilities of all parties to be enforced.

To assess the adequacy of agency grants management frameworks, we examined the arrangements in place for the following grants programs funded by the CSF:

- Victorian Community Support Grants Program (VCSG) administered by the Department of Planning and Community Development (DPCD).
- Community Facility Funding Program (CFFP) administered by Sport and Recreation Victoria (SRV) within DPCD.
- Taking Action on Problem Gambling (TAPG) program administered by the Department of Justice (DOJ).

3.1.2 Adequacy of program guidelines

CSF-funded grants programs should be governed by comprehensive guidelines that contain:

- clearly stated program objectives
- clear and easy to follow guidance for those completing a grant application
- details on the types of organisations eligible to apply for funding
- information on the funding limits (thresholds) that apply
- a clear description of:
 - the activities that qualify and do not qualify for funding under the grant program
 - the requirements (if any) for recipients to supply matching funds, including ratios for grant versus other recipient funding.

The program guidelines for the VCSG, CFFP and TAPG programs satisfied the above requirements in each instance.

3.1.3 Adequacy of grant assessment processes

Each of the selected grants programs we examined had clear and thorough processes for assessing grants applications. Specifically each program included the following:

- clear selection criteria that logically related to program objectives
- processes for identifying, assessing and treating project risks
- templates for documenting assessments of grant applications
- scoring and weighting methods to promote consistency of assessment
- separation of duties between grant assessment and grant approval
- the need for an evaluation report to be prepared outlining the assessment conclusion and recommendation on the grant application
- clear authorisation/approval processes for successful applicants
- formal processes for advising successful and unsuccessful applicants.

For each program the above processes are thorough and focused on distributing grants to eligible applicants for purposes consistent with the Act.

3.1.4 Adequacy of accountability mechanisms

Effective management of grants depends on suitable accountability mechanisms that enable the rights and responsibilities of the parties to be enforced.

We found that funding agreements with approved grant recipients contained sound accountability mechanisms. Specifically, in each instance they:

- clearly outlined the roles and responsibilities of each party, and required that the parties agree on this prior to the allocation of funds
- contained appropriate reporting requirements that enable monitoring of the progress of projects and the use of funds
- required clearly defined outputs to be delivered by the recipients
- required evidence that agreed milestones and/or outputs had been met before payment is made
- included procedures for withdrawing, suspending or recovering funds in the event of non-compliance, or the project was not proceeding adequately
- required the recipient to submit a final report and/or financial acquittal on project completion.

3.2 Application of the management framework

3.2.1 Review of grant files

To determine whether agencies applied their grants management frameworks effectively, we reviewed a sample of grants from the VCSG, the CFFP and the TAPG, and assessed whether:

- grant appraisal, selection and approval processes were followed
- accountability and enforcement mechanisms were consistently applied
- grant evaluation and acquittal processes were followed.

3.2.2 Application assessment process

Where relevant, all grant applications were properly assessed by agencies against the program criteria. A number of grants examined arose from election commitments. As these commitments had previously received in-principle approval from the CSF Committee of Cabinet, and had subsequently been endorsed by the ERC as part of the budget process, grant applications were not required.

For all approved grants, including election commitments, agencies established funding agreements with the recipients that required them to comply with the relevant requirements of each grant program.

However, there were examples where the agencies did not enforce compliance with the guidelines. These included two election commitment grants (one under each of the VCSG and CFFP programs) where funds were provided to recipients in excess of the \$30 000 funding limit for grants of a 'planning' nature (\$18 000 and \$30 000 above the funding threshold respectively). While ministerial approval was obtained in each case, there was no evidence that the rationale for deviating from the guidelines was documented, or that DPCD had advised the relevant minister in each case.

Similarly, we found two election commitment grants (one under each of the VCSG and CFFP programs) where the grant recipient did not identify matching funds in the application as required by the guidelines, and where there was no evidence that DPCD advised the minister accordingly.

DPCD advised that because the government had already determined that these commitments would be funded from the CSF, compliance with those aspects of the guidelines was not required. DPCD considered its responsibility under these circumstances was limited to ensuring that appropriate funding agreements were put in place for each project.

However, there is no documented policy to exempt election commitments from program criteria and the guidelines for the VCSG and CFFP programs are silent on this issue.

Documenting the approvals, including apprising the minister of this departure from the established guidelines and reasons for all deviations from program criteria would strengthen transparency and accountability, consistent with good practice in public administration.

3.2.3 Accountability mechanisms

In all cases examined, a funding agreement was in place for approved grants, recipients forwarded progress reports to the administering agency when required, and they were paid only after agreed milestones had been achieved.

However, the funding agreements for five VCSG grants with values ranging from \$48 000 to \$1 million, did not provide for DPCD to retain a portion of funds until the grant had been acquitted.

The VCSG guidelines indicate that, generally, 10 per cent of grant allocations will be paid upon satisfactory completion of the project and allow for judgement to be used in determining the retention amount. There are no criteria, however, to guide decision makers in these circumstances. While the use of judgement in these cases is reasonable, the basis of such decisions needs to be clearly documented so there is evidence they are appropriate and consistent with good practice.

3.2.4 Acquittal processes

In most cases recipients forwarded final acquittal reports to agencies in a timely manner, and these provided assurance that funds had been spent for the purposes approved.

However, there were isolated instances of weak administrative practice. For example, a CFFP grant of \$500 000 was acquitted 14 months after the due date and although DPCD advised that follow-up action had been undertaken, these activities were not documented. Final payment, however, was appropriately withheld by DPCD until the project had been acquitted.

Additionally two VCSG grants of \$30 000 and \$1.013 million respectively were fully distributed to recipients prior to receipt of their final acquittal reports. In the latter case the acquittal was received more than two years late. DPCD advised that a timely acquittal was initially submitted by the recipient but that it was incorrect, and that the department had actively worked with the recipient since to finalise the acquittal. These activities, however, were not documented.

Two additional grants totalling \$120 000 from the CFFP were provided to the same recipient despite their previous failure to abide by the terms and conditions of funding. Although DPCD had reasonable assurance at the time the CFFP grants were made that the VCSG funded project had been completed, it did not take the opportunity to make the CFFP grants conditional on the recipient submitting the outstanding VCSG acquittal.

The CFFP guidelines preclude funding to applicants who have previously failed to complete a CSF-funded project. Extending this practice to cover compliance with all funding obligations for high value grants including the submission of final reports, project evaluations and acquittals, would strengthen DPCD's capacity to enforce more timely compliance by applicants with prior funding terms and conditions.

3.3 Conclusion

DPCD and DOJ have sound management frameworks in place for the VCSG, CFFP and TAPG programs, and allocate grants in accordance with relevant program guidelines, the Act and good practice.

Grant recipients spent funds for their intended purpose and in most cases appropriate accountability mechanisms had been applied to assure their compliance with the terms and conditions of funding.

While agency management frameworks were generally sound, inconsistent application by DPCD in isolated cases indicates that there is scope for strengthening current arrangements.

Recommendation

- 2 DPCD in consultation with administering agencies should enhance their grant management frameworks by:
 - requiring the rationale for any departures from the program guidelines in relation to individual grants to be clearly documented and properly approved
 - developing criteria and/or guidelines to assist decision makers determine appropriate retention amounts and funding ratios for individual grants
 - strengthening follow-up procedures for the timely completion and submission of acquittal reports by recipients, including processes for documenting these activities
 - establishing procedures to preclude further grants to applicants who have failed to abide by the terms and conditions of funding.
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| Public Hospitals: Results of the 2008–09 (2009–10:2) | November 2009 |
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