



VAGO

Victorian Auditor-General's Office

Results of 2019–20 Audits: State-controlled Entities

March 2021

Victorian Auditor-General's Report
2020–21:13

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ISBN 978-1-925678-91-8

Results of 2019–20 Audits: State-controlled Entities

VAGO

Victorian Auditor-General's Office

The Hon Nazih Elasmr MLC
President
Legislative Council
Parliament House
Melbourne

The Hon Colin Brooks MP
Speaker
Legislative Assembly
Parliament House
Melbourne

Dear Presiding Officers

Under the provisions of the *Audit Act 1994*, I transmit my report *Results of 2019–20 Audits: State-controlled Entities*.

Yours faithfully



Andrew Greaves
Auditor-General

17 March 2021

The Victorian Auditor-General's Office acknowledges Australian Aboriginal peoples as the traditional custodians of the land throughout Victoria. We pay our respect to all Aboriginal communities, their continuing culture and to Elders past, present and emerging.

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Audit snapshot

The coronavirus (COVID-19) pandemic significantly affected state government entities' ability to meet their annual reporting requirements and our ability to meet audit timelines.

The government granted 286 entities a two-month extension to table their annual reports in Parliament. The new deadline was 31 December 2020 or the first sitting day after it.

This meant financial reporting requirements were also changed. Financial reports were required to be prepared and audited within 18 weeks of the financial year's end, compared to 12 weeks in a normal year.

Most entities were able to meet the revised financial reporting deadline.

The four modified opinions we issued relate to subsidiaries of VicTrack, whose statements were also qualified.

We reported on VicTrack's qualification in the November 2020 *Auditor-General's Report on the Annual Financial Report of the State of Victoria: 2019–20*.

Audit results

280

unmodified
opinions

2

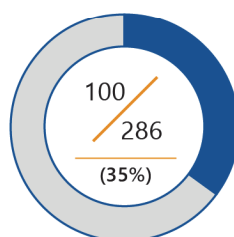
outstanding
opinions

4

modified (adverse)
opinions

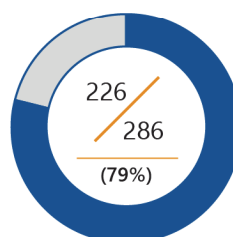
Meeting financial reporting timelines

2019–20



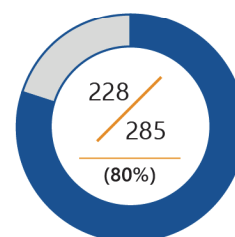
35% met the original
12-week reporting
timeline

2019–20



79% met the relief timeline
(an extension of 6 weeks)

2018–19



In the previous year,
80% met the original
12-week reporting
timeline

1.

Audit context

Victorians spent a significant part of 2020 under lockdown due to the COVID-19 pandemic. All aspects of how we live and work were affected. Restrictions on movement and access to workplaces, and remote working and learning meant there was no such thing as business as usual.

In response to these challenges, VAGO joined a working group that included representatives from Department of Treasury and Finance (DTF) and the Department of Premier and Cabinet (DPC) to address issues relating to the preparation of public sector entities' financial reports. The result was a staged approach to financial reporting and audit timelines, with the Assistant Treasurer providing non-material government entities with reporting relief.

This report details the audit outcomes of the 286 state-controlled entities that were granted that relief. It brings together the results of the financial audits of the entities and provides Parliament assurance regarding their overall financial management and accountability.

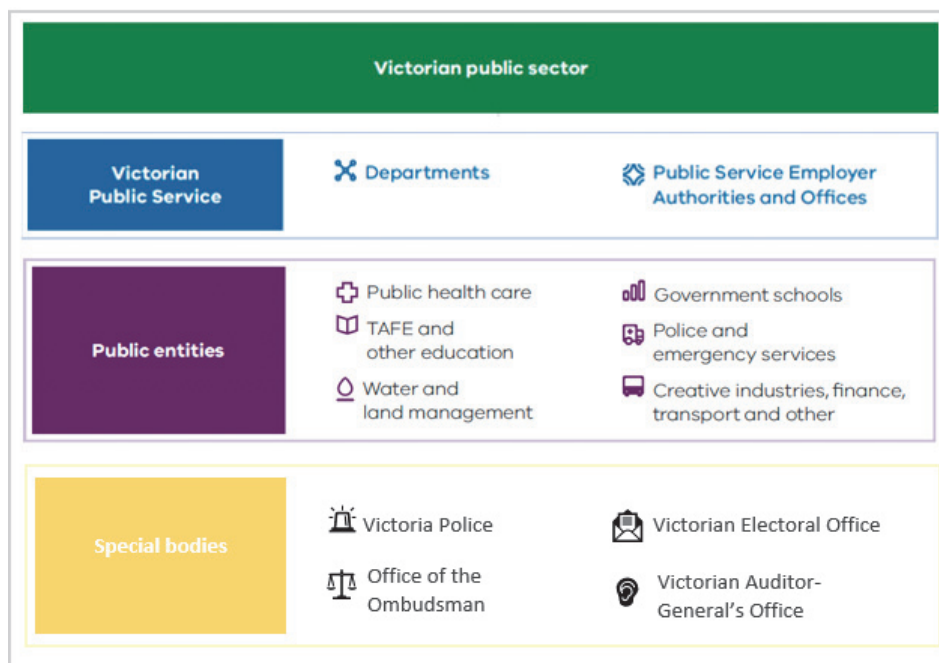
This chapter provides information about:

- The Victorian public sector
 - Reporting requirements
 - Our audit approaches
-

1.1 The Victorian public sector

The Victorian public sector includes the state's public service, special bodies and public entities. Figure 1A illustrates this division within the public service.

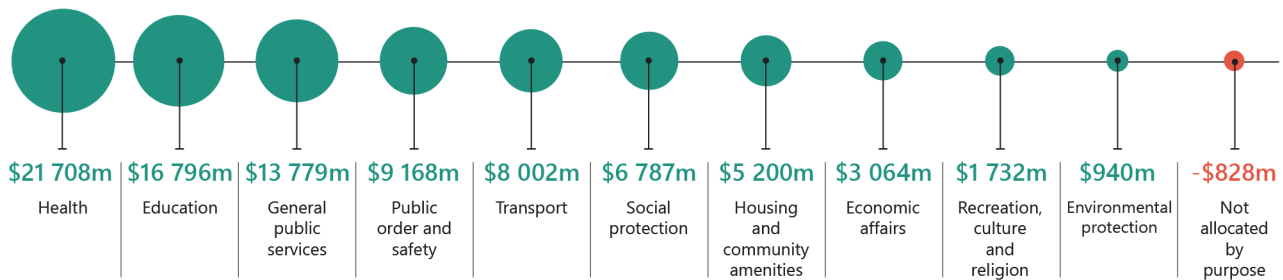
FIGURE 1A: The Victorian public sector



Source: Victorian Public Sector Commission and VAGO.

The Victorian public sector plays a key role in supporting the government of the day to serve the people of the state. It does this by providing public services; supporting ministers in developing and implementing policies and legislation; building and maintaining physical and social infrastructure; managing resources; and administering state finances. It operates across a range of functions. Figure 1B illustrates the functions of government and expenditure incurred by each in 2019–20.

FIGURE 1B: **Government operating expenditure by function in 2019–20**



Note: Not allocated by purpose represents costs for services provided within or to government entities that are offset against revenue and assets.

Source: *Annual Financial Report of the State of Victoria: 2019–20*.

1.2 Reporting requirements

Financial reports

Victorian public sector entities are required by the *Financial Management Act 1994* (or other Acts) to prepare an annual report at the end of each financial year for tabling in Parliament by the relevant minister. Each annual report completed under the *Financial Management Act 1994* (FMA) must include financial reports that have been audited by the Auditor-General.

Entities in scope of this report

The *Annual Financial Report of the State of Victoria: 2019–20* consolidates the financial information of 312 entities controlled by the State of Victoria.

In November 2020, we tabled the *Auditor-General's Report on the Annual Financial Report of the State of Victoria: 2019–20*. It focused on the outcome of the financial audits of 26 entities that made up the majority of the state's assets and liabilities at 30 June 2020, and revenue and expenditure for the year then ended. These significant agencies are known as material entities. This report details the outcome of the financial audits of the remaining 286 non-material, state-controlled entities with a 30 June 2020 reporting date, that were not covered in our November report. These entities were given reporting relief in acknowledgement of the challenges posed by the COVID-19 pandemic.

We also report on the timeliness of financial reporting, providing commentary on the impact that the COVID-19 pandemic had on entities' ability to meet their reporting obligations.

Entities not included in the scope of this report

Other entities that supply public services, which we also audit, are not included in the Victorian public sector because they fall outside the definition of a public sector body within the *Public Administration Act 2004* (see Figure 1C).

FIGURE 1C: **Sectors and entities not included in the Victorian public sector**

Sectors and entities	Exclusion rationale
Local government	Local government is a separate tier of government, with councils elected by and accountable to their ratepayers.
Universities	The Australian Government is the main sector funder and the state only directly appoints a minority of university council members.
Denominational hospitals	Denominational hospitals are private providers of public health services. Each one has its own governance arrangements.
State superannuation funds	State superannuation funds' net assets are members' property. However, any net asset shortfalls related to certain defined benefit scheme entitlements are a state obligation and are reported in Victoria's annual financial report as a liability.
Registered community health centres and aged-care providers	These providers have various funding streams, and each one has its own governance arrangements.

Source: VAGO.

We table separate sector-based reports on the financial audit outcomes for local government and university sectors. We also table a separate report (in May) on the financial audit outcomes of the technical and further education sector, which forms part of the Victorian public sector.

1.3 Our audit approaches

Our focus

Each year, we audit and provide opinions on the financial reports of Victorian public sector entities. Legislation enables us to conduct audits by arrangement, such as audits of the Parliament of Victoria and Senior Master of the Supreme Court of Victoria, both of which are part of this report.

The purpose of an audit is to increase the level of confidence a user has in an entity's financial report. Auditors achieve this by gaining reasonable assurance and issuing an opinion that financial reports are free from material misstatements.

Our method

We conduct our financial audits in accordance with the *Audit Act 1994* and the Australian Auditing Standards.

As part of auditing financial reports, we:

- identify and assess the risks of material misstatement of the financial report whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for an opinion
- obtain an understanding of internal controls relevant to the audit to design audit procedures that are appropriate in the circumstances
- evaluate the appropriateness of accounting policies used, and the reasonableness of accounting estimates and related disclosures
- conclude on the appropriateness of using the going-concern basis of accounting
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

Our independence

The Auditor-General is:

- an independent officer of the Parliament of Victoria
- appointed under legislation to examine, on behalf of Parliament and taxpayers, the management of resources within the public sector
- not subject to the control or direction of either Parliament or the government.

The Auditor-General and staff of VAGO are required to meet the ethical requirements of:

- the Australian Auditing Standards and the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants*
- the Code of Conduct for Victorian Public Sector Employees of Special Bodies and the *Public Administration Act 2004*
- the *Standing Directions Under the Financial Management Act 1994*, which provide policies on the acceptance and provision of gifts, benefits and hospitality.

The cost of preparing this report was \$60 000, which is funded by parliamentary appropriation.

1.4 Submissions and comments received

We consulted with DTF and the entities named in this report and considered their views when reaching conclusions. As required by the *Audit Act 1994*, we gave a draft copy of this report to those agencies and asked for their submissions or comments. We also provided a copy of the report to DTF and DPC.

VicTrack was the only agency that responded and its full response appears in Appendix A.

In summary, VicTrack's Chief Executive Officer noted that the agency is working through the issues associated with accounting for Victoria's transport assets. He noted that although the agency disagrees with the adverse audit qualification, it will continue to work through these technical issues with VAGO.

2.

Results of audits

Conclusion

The financial audits of four controlled entities—Rolling Stock (Victoria-VL) Pty Limited, Rolling Stock (VL-2) Pty Limited, Rolling Stock (VL-3) Pty Limited and Rolling Stock Holdings (Victoria) Pty Limited—received modified opinions.

As at 28 February, the financial audits of Central Highlands Rural Health and the Yorta Yorta Traditional Owner Land Management Board were in progress.

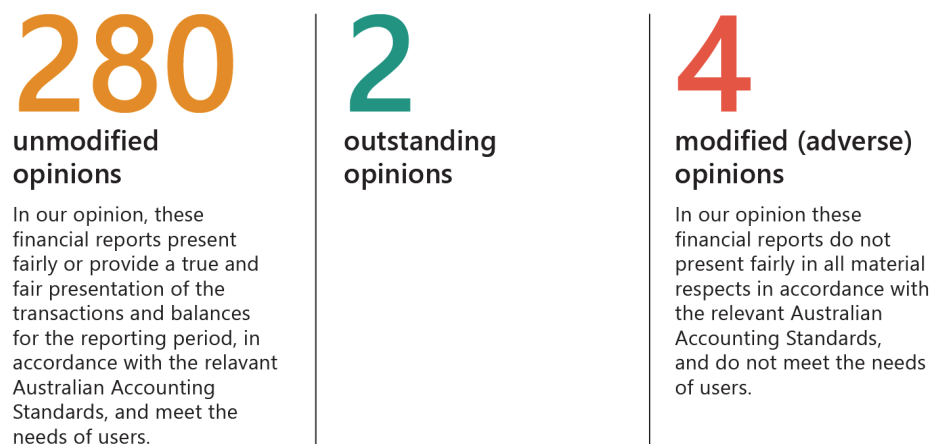
This chapter discusses:

- Financial report audit opinions
 - Timeliness of financial reporting
-

2.1 Financial report audit opinions

Figure 2A summarises the financial report audit opinions we issued to Victoria public sector entities.

FIGURE 2A: **Financial report audit opinions issued for the year ended 30 June 2020**



Note: The technical and further education sector is excluded from the numbers above. The results of this sector were reported in *Results of 2019 Audits: Technical and Further Education Institutes* (June 2020).

The 26 material entities that accounted for most of Victoria's assets and liabilities at 30 June 2020, and revenue and expenditure for the year then ended, have also been excluded from these numbers as outcomes of their audits were reported in the *Auditor-General's Report on the Annual Financial Report of the State of Victoria: 2019–20* (November 2020).

Source: VAGO.

We issued clear audit opinions on 280 Victorian public sector entities controlled by the state in 2019–20. A clear audit opinion adds credibility to financial reports by providing reasonable assurance that reported information is reliable, accurate, and complies with the requirements of relevant Australian accounting standards and applicable legislation.

The financial reports of four of the five Victorian Rail Track (VicTrack) subsidiary entities were assessed as not reliable and we provided adverse opinions on them.

Appendix C lists the entities included in this report. It details the date their financial reports were certified by those charged with governance and the type of audit opinion we issued for 30 June 2020. It also notes the date we issued our opinion to each entity.

Adverse audit opinions issued to VicTrack and four subsidiaries

In our *Auditor-General's Report on the Annual Financial Report of the State of Victoria: 2019–20*, we detail the reasons why we issued an adverse audit opinion on VicTrack's 2019–20 financial report.

We reassessed the lease arrangement between VicTrack and the Department of Transport (DoT) and concluded it is a finance lease, based on the respective roles and

responsibilities of all parties in the transport network. In substance, DoT is responsible for the operation of the transport network as a whole and its assets.

This means that VicTrack should not have reported leased assets and all associated transactions and balances. Instead, VicTrack should have reported a nominal finance lease receivable.

The effects of this noncompliance were so material and pervasive to VicTrack's financial statements that we issued an adverse opinion.

We also issued the following VicTrack subsidiaries, covered in this report, adverse opinions on their 2019–20 financial reports:

- Rolling Stock (Victoria-VL) Pty Limited
- Rolling Stock (VL-2) Pty Limited
- Rolling Stock (VL-3) Pty Limited
- Rolling Stock Holdings (Victoria) Pty Limited.

The adverse audit opinions were issued to these entities because the assets they report form part of those leased to DoT by VicTrack. Like VicTrack, their financial reports do not present fairly in all material respects in accordance with the relevant Australian Accounting Standards.

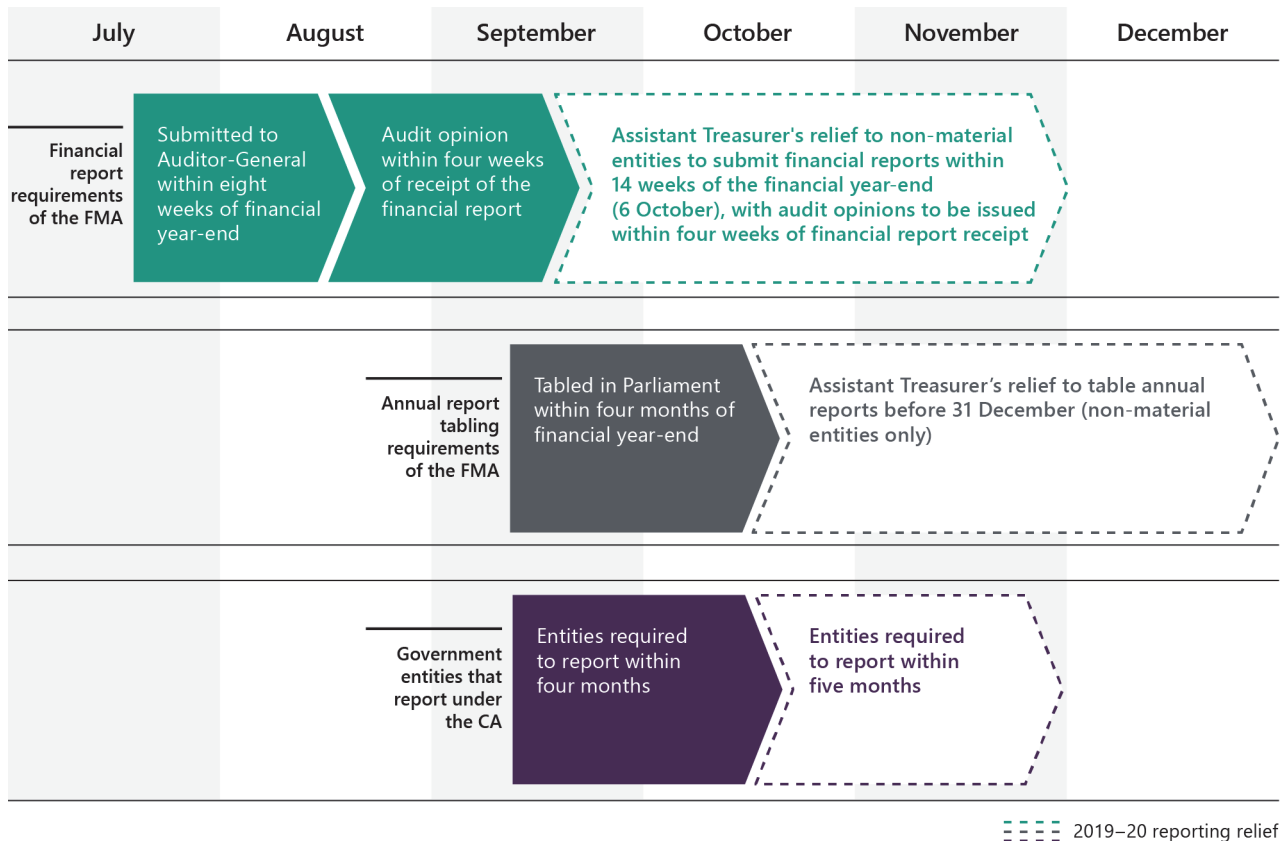
2.2 Timeliness of financial reporting

The sooner after year-end that audited financial reports are published, the more relevant and useful they are for users to make informed decisions based on report contents. Timeliness is also measured against statutory reporting deadlines.

The FMA requires annual reports to be submitted to the relevant minister and tabled in Parliament within four months of the end of the financial year. These reports include the financial report for the entity and any entities they control. Financial reports have to be prepared and audited within 12 weeks of the financial year's end.

Entities reporting under the *Corporations Act 2001* (CA) are required to present an annual report to their members within four months of the end of the financial year. A summary of the FMA and CA reporting timeframes, including the reporting relief provided due to the COVID-19 pandemic, is provided in Figure 2B.

FIGURE 2B: Legislative financial reporting timeframes



Source: FMA, CA and DTF.

For 2019–20, the COVID-19 pandemic affected the preparation and production of financial reports in the public sector. While we were able to conduct our financial audits remotely, the need for agencies to divert resources to respond to the pandemic—combined with the challenges posed by restrictions on movement and access to workplaces, and flexible and remote learning arrangements—affected everyone's capacity to achieve annual financial reporting and audit timelines.

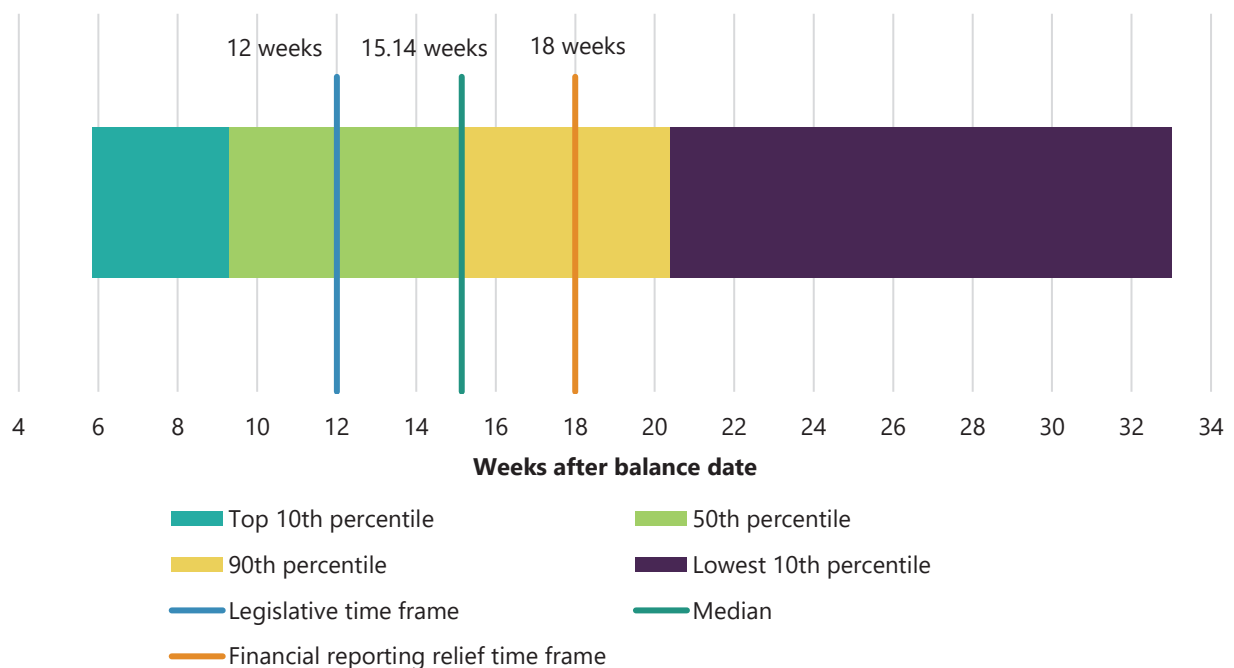
In response to these challenges, we joined a working group with representatives from DTF and DPC to consider alternative timelines. Outcomes of this working group allowed a staged approach to financial reporting and audit timelines, focusing first on the 26 material entities listed in Appendix C, whose financial results were significant to the *Annual Financial Report of the State of Victoria: 2019–20*.

In acknowledgement of the COVID-19 pandemic challenges, the Assistant Treasurer issued temporary instructions under section 47 of the FMA, to agencies that had the annual reporting period 1 July 2019 to 30 June 2020. Material entities were required to table their annual report by 31 October 2020—effectively no change—while all non-material entities were given leeway to table their annual reports by 31 December 2020, an extension of two months. This meant financial reporting requirements were also extended—financial reports were required to be prepared and audited within 18 weeks of the financial year's end as opposed to 12 weeks from the financial year's end. The financial reporting extension relief can be seen in Figure 2B.

The extension of the reporting timelines was provided as relief; it was not a direct shift in requirements for non-material entities. In other words, relief was recommended only where the entity or audit capacity to deliver—or both—were challenged.

Figure 2C shows the financial reporting timeliness for non-material entities in 2019–20.

FIGURE 2C: **Timeliness of entities against legislative financial reporting timelines for 2019–20**



Source: VAGO.

Most financial reports were finalised after 12 weeks, in line with the financial report tabling relief provided by the Assistant Treasurer. In 2019–20, only 100 of 286 entities (35 per cent) met the original 12-week financial reporting timelines. The comparable figure for 2018–19 was 228 of 285 (80 per cent).

It is pleasing that 226 of the 286 entities (79 per cent) were able to prepare their financial reports and have them audited within the financial reporting relief timelines provided by the Assistant Treasurer in 2019–20.

APPENDIX A

Submissions and comments

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

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

Responses were received as follows:

VicTrack.....	14
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Our Ref: D/21/12850
Your Ref: 34650-21

9 March 2021

Andrew Greaves
Auditor-General
Victorian Auditor-General's Office
Level 31/35 Collins Street
Melbourne VIC 3000

Dear Mr Greaves, *Andrew,*

Re: Proposed report: Results of 2019-20 Audits: State-controlled Entities

Thank you for the opportunity to provide a response to the *Results of 2019-20 Audits: State-controlled Entities*. I note the extensive dialogue between our officials in the preparation of the VicTrack 2019/20 Annual Financial Report. We continue to work through the substantial issues relating to how Victoria's transport assets are valued and accounted for in-line with current Australian Accounting Standards.

VicTrack respectfully disagrees with the position you have taken in issuing the adverse audit qualification. The preparation of the VicTrack 2019/20 Annual Financial Report relied upon external accounting advice confirming the accounting treatment was consistent with Australian Accounting Standards.

VAGO have historically provided unqualified audit opinions in respect to our longstanding accounting treatment of the leases. We confirm that after applying the new lease accounting standard, there has been no variation to the terms of the lease contracts that would trigger a re-assessment of the lease classification, for VicTrack as lessor.

Considering this recent qualification, VicTrack is reviewing the impact on prior year accounts and audit opinions. We will be continuing to work with your office to address these technical accounting matters.

In closing, once again thank you for the opportunity to respond accordingly to the *Results of 2019-20 Audits: State-controlled Entities*.

Yours sincerely,



Campbell A. Rose AM
Chief Executive

Cc: Timothy.Maxfield@audit.vic.gov.au

VicTrack

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VicTrack

APPENDIX B

Acronyms and abbreviations

Acronyms

DoT	Department of Transport
DPC	Department of Premier and Cabinet
DTF	Department of Treasury and Finance
SPFR	Special Purpose Financial Report
VAGO	Victorian Auditor-General's Office

Abbreviations

ACNC	<i>Australian Charities and Not-for-profits Commission Act 2012</i>
AIRA	<i>Associations Incorporated Reform Act 2012</i>
CA	<i>Corporations Act 2001</i>
COVID-19	coronavirus
FMA	<i>Financial Management Act 1994</i>

APPENDIX C

Audit opinions on financial statements

Figure C1 lists the entities included in this report and the material entities reported in our earlier report *Auditor-General's Report on the Annual Financial Report of the State of Victoria: 2019–20*. It details the date financial statements were certified by those charged with the entities' governance, the type of audit opinion we issued for 30 June 2020 and the date it was issued to each entity.

FIGURE C1: **Audit opinions issued for the Victorian public sector for the year ended 30 June 2020**

Entity	Material entity	Financial reporting framework	Financial statements certified	Audit opinion signed	Audit opinion type
Education and Training portfolio					
Adult, Community and Further Education Board		FMA	30-Oct-20	04-Nov-20	Unmodified
Adult Multicultural Education Services		FMA	31-Aug-20	14-Sep-20	Unmodified
Department of Education and Training Victoria	Yes	FMA	14-Sep-20	22-Sep-20	Unmodified
Victorian Curriculum and Assessment Authority		FMA	26-Aug-20	16-Sep-20	Unmodified
Victorian Institute of Teaching		FMA	12-Aug-20	23-Aug-20	Unmodified
Victorian Registration and Qualifications Authority		FMA	26-Aug-20	17-Sep-20	Unmodified
Environment, Land, Water and Planning					
Alpine Resorts Co-ordinating Council		FMA	11-Nov-20	13-Nov-20	Unmodified
Architects Registration Board of Victoria		FMA	28-Aug-20	08-Sep-20	Unmodified
Barwon Region Water Corporation		FMA	02-Oct-20	05-Oct-20	Unmodified
• <i>Barwon Asset Solutions</i>		FMA	02-Oct-20	05-Oct-20	Unmodified
Barwon South West Waste and Resource Recovery Group		FMA	27-Aug-20	07-Sep-20	Unmodified
Caulfield Racecourse Reserve Trust		FMA	9-Feb-21	16-Feb-21	Unmodified

Entity	Material entity	Financial reporting framework	Financial statements certified	Audit opinion signed	Audit opinion type
Central Gippsland Region Water Corporation		FMA	28-Sep-20	29-Sep-20	Unmodified
Central Highlands Region Water Corporation		FMA	30-Oct-20	30-Oct-20	Unmodified
City West Water Corporation	Yes	FMA	25-Aug-20	04-Sep-20	Unmodified
Coliban Region Water Corporation		FMA	24-Sep-20	30-Sep-20	Unmodified
Corangamite Catchment Management Authority		FMA	22-Oct-20	26-Oct-20	Unmodified
Department of Environment, Land, Water and Planning	Yes	FMA	11-Sep-20	18-Sep-20	Unmodified
Dhelkunya Dja Land Management Board		FMA	19-Nov-20	20-Nov-20	Unmodified
East Gippsland Catchment Management Authority		FMA	27-Oct-20	30-Oct-20	Unmodified
East Gippsland Region Water Corporation		FMA	13-Oct-20	20-Oct-20	Unmodified
Energy Safe Victoria		FMA	02-Sep-20	08-Sep-20	Unmodified
Environment Protection Authority		FMA	13-Oct-20	16-Oct-20	Unmodified
Gippsland and Southern Rural Water Corporation		FMA	07-Sep-20	08-Sep-20	Unmodified
Gippsland Waste and Resource Recovery Group		FMA	17-Dec-20	21-Dec-20	Unmodified
Glenelg Hopkins Catchment Management Authority		FMA	21-Oct-20	22-Oct-20	Unmodified
Goulburn Broken Catchment Management Authority		FMA	27-Aug-20	15-Sep-20	Unmodified
Goulburn-Murray Rural Water Corporation	Yes	FMA	03-Sep-20	10-Sep-20	Unmodified
Goulburn Valley Region Water Corporation		FMA	19-Aug-20	05-Sep-20	Unmodified
Goulburn Valley Waste and Resource Recovery Group		FMA	10-Sep-20	18-Sep-20	Unmodified
Grampians Central Waste and Resource Recovery Group		FMA	16-Nov-20	17-Nov-20	Unmodified
Grampians Wimmera Mallee Water Corporation		FMA	01-Oct-20	08-Oct-20	Unmodified
<ul style="list-style-type: none"> Lake Fyans Recreational Area Committee of Management Inc 		AIRA	12-Oct-20	04-11-20	Unmodified
Gunaikurnai Traditional Owner Land Management		FMA	03-Dec-20	09-Dec-20	Unmodified
Heritage Council of Victoria		FMA	11-Nov-20	12-Nov-20	Unmodified
Loddon Mallee Waste and Resource Recovery Group		FMA	01-Oct-20	07-Oct-20	Unmodified
Lower Murray Urban and Rural Water Corporation		FMA	29-Sep-20	08-Oct-20	Unmodified
Mallee Catchment Management Authority		FMA	15-Oct-20	16-Oct-20	Unmodified
Melbourne Water Corporation	Yes	FMA	28-Aug-20	04-Sep-20	Unmodified
Metropolitan Waste and Resource Recovery Group		FMA	02-Dec-20	08-Dec-20	Unmodified
North Central Catchment Management Authority		FMA	16-Oct-20	20-Oct-20	Unmodified
North East Catchment Management Authority		FMA	18-Sep-20	23-Sep-20	Unmodified
North East Region Water Corporation		FMA	07-Sep-20	08-Sep-20	Unmodified
North East Waste and Resource Recovery Group		FMA	03-Sep-20	07-Sep-20	Unmodified

Entity	Material entity	Financial reporting framework	Financial statements certified	Audit opinion signed	Audit opinion type
The Office of the Commissioner for Environmental Sustainability		FMA	12-Oct-20	14-Oct-20	Unmodified
Parks Victoria		FMA	31-Aug-20	07-Sep-20	Unmodified
Phillip Island Nature Parks		FMA	15-Oct-20	06-Nov-20	Unmodified
Port Phillip and Westernport Catchment Management Authority		FMA	23-Sep-20	28-Sep-20	Unmodified
Royal Botanic Gardens Board Victoria		FMA	28-Oct-20	02-Nov-20	Unmodified
South East Water Corporation	Yes	FMA	31-Aug-20	04-Sep-20	Unmodified
• <i>iota Services Pty Ltd</i>		CA	31-Aug-20	05-Sep-20	Unmodified
South Gippsland Region Water Corporation		FMA	29-Oct-20	30-Oct-20	Unmodified
Surveyors Registration Board of Victoria		FMA	26-Nov-20	27-Nov-20	Unmodified
Sustainability Victoria		FMA	12-Nov-20	13-Nov-20	Unmodified
Trust for Nature (Victoria)		FMA ACNC	12-Feb-21	16-Feb-21	Unmodified
Victorian Building Authority		FMA	15-Oct-20	20-Oct-20	Unmodified
Victorian Environmental Water Holder		FMA	09-Nov-20	10-Nov-20	Unmodified
Victorian Planning Authority		FMA	11-Nov-20	12-Nov-20	Unmodified
Wannon Region Water Corporation		FMA	16-Oct-20	20-Oct-20	Unmodified
West Gippsland Catchment Management Authority		FMA	24-Sep-20	29-Sep-20	Unmodified
Western Region Water Corporation		FMA	18-Sep-20	23-Sep-20	Unmodified
Westernport Region Water Corporation		FMA	05-Nov-20	09-Nov-20	Unmodified
Wimmera Catchment Management Authority		FMA	05-Oct-20	08-Oct-20	Unmodified
Yarra Valley Water Corporation	Yes	FMA	28-Aug-20	04-Sep-20	Unmodified
Yorta Yorta Traditional Owner Land Management Board				Not yet signed	
Zoological Parks and Gardens Board		FMA	12-Nov-20	16-Nov-20	Unmodified
Health and Human Services					
Albury Wodonga Health		FMA	27-Aug-20	23-Sep-20	Unmodified
Alexandra District Health		FMA	25-Sep-20	29-Sep-20	Unmodified
Alfred Health		FMA	18-Sep-20	21-Sep-20	Unmodified
• <i>Alfred Hospital Whole Time Medical Specialists Private Practice Trust</i>		ACNC	20-Oct-20	27-Oct-20	Unmodified
• <i>John F Marriott for HIV Trust</i>		ACNC	09-Nov-20	13-Nov-20	Unmodified
• <i>Marriott for HIV Ltd</i>		ACNC	09-Nov-20	13-Nov-20	Unmodified
Alpine Health		FMA	12-Oct-20	19-Oct-20	Unmodified

Entity	Material entity	Financial reporting framework	Financial statements certified	Audit opinion signed	Audit opinion type
Ambulance Victoria		FMA	26-Oct-20	30-Oct-20	Unmodified
Austin Health		FMA	09-Oct-20	22-Oct-20	Unmodified
Bairnsdale Regional Health Service		FMA	18-Sep-20	25-Sep-20	Unmodified
Ballarat General Cemeteries Trust		FMA ACNC	31-Aug-20	07-Sep-20	Unmodified
Ballarat Health Services		FMA	26-Aug-20	04-Sep-20	Unmodified
Barwon Health		FMA	15-Sep-20	18-Sep-20	Unmodified
• <i>Barwon Health Foundation</i>		ACNC	14-Oct-20	19-Oct-20	Unmodified
• <i>Barwon Health Foundation Limited</i>		ACNC	14-Oct-20	19-Oct-20	Unmodified
Bass Coast Health		FMA	09-Oct-20	15-Oct-20	Unmodified
Beaufort and Skipton Health Service		FMA	23-Sep-20	01-Oct-20	Unmodified
Beechworth Health Service		FMA	22-Oct-20	30-Oct-20	Unmodified
Benalla Health		FMA	09-Sep-20	10-Sep-20	Unmodified
Bendigo Cemeteries Trust		FMA ACNC	12-Aug-20	17-Aug-20	Unmodified
Bendigo Health		FMA	01-Sep-20	14-Sep-20	Unmodified
Boort District Health		FMA	23-Sep-20	28-Sep-20	Unmodified
Casterton Memorial Hospital		FMA	22-Oct-20	29-Oct-20	Unmodified
Castlemaine Health		FMA	28-Sep-20	01-Oct-20	Unmodified
Central Gippsland Health Service		FMA	11-Nov-20	13-Nov-20	Unmodified
Central Highlands Rural Health				Not yet signed	
Cohuna District Hospital		FMA	12-Oct-20	20-Oct-20	Unmodified
Colac Area Health		FMA	21-Oct-20	28-Oct-20	Unmodified
Corryong Health		FMA	28-Aug-20	15-Sep-20	Unmodified
Dental Health Services Victoria		FMA	24-Sep-20	30-Sep-20	Unmodified
Department of Health and Human Services	Yes	FMA	18-Sep-20	24-Sep-20	Unmodified
Djerriwarrh Health Services		FMA	04-Nov-20	05-Nov-20	Unmodified
East Grampians Health Service		FMA	23-Sep-20	05-Oct-20	Unmodified
• <i>East Grampians Health Building for the Future Foundation</i>		ACNC	08-Sep-20	11-Sep-20	Unmodified
East Wimmera Health Service		FMA	24-Sep-20	02-Oct-20	Unmodified
Eastern Health	Yes	FMA	03-Sep-20	11-Sep-20	Unmodified
Echuca Regional Health		FMA	14-Sep-20	16-Sep-20	Unmodified
Edenhope and District Memorial Hospital		FMA	13-Oct-20	19-Oct-20	Unmodified

Entity	Material entity	Financial reporting framework	Financial statements certified	Audit opinion signed	Audit opinion type
Geelong Cemeteries Trust		FMA ACNC	11-Aug-20	17-Aug-20	Unmodified
Gippsland Southern Health Service		FMA	29-Oct-20	06-Nov-20	Unmodified
Goulburn Valley Health		FMA	18-Aug-20	10-Sep-20	Unmodified
Great Ocean Road Health		FMA	19-Oct-20	27-Oct-20	Unmodified
Health Purchasing Victoria		FMA	20-Aug-20	04-Sep-20	Unmodified
Heathcote Health		FMA	29-Oct-20	02-Nov-20	Unmodified
Hesse Rural Health Service		FMA	08-Oct-20	14-Oct-20	Unmodified
<ul style="list-style-type: none"> Winchelsea Hostel and Nursing Home Society Inc 		FMA ACNC AIRA	08-Oct-20	14-Oct-20	Unmodified
Heywood Rural Health		FMA	14-Sep-20	16-Sep-20	Unmodified
Inglewood and Districts Health Service		FMA	23-Sep-20	28-Sep-20	Unmodified
Kerang District Health		FMA	09-Sep-20	14-Sep-20	Unmodified
Kooweerup Regional Health Service		FMA	01-Dec-20	02-Dec-20	Unmodified
Kyabram District Health Service		FMA	22-Oct-20	29-Oct-20	Unmodified
Latrobe Regional Hospital		FMA	19-Oct-20	28-Oct-20	Unmodified
Maldon Hospital		FMA	07-Oct-20	09-Oct-20	Unmodified
Mallee Track Health and Community Service		FMA	15-Oct-20	22-Oct-20	Unmodified
Mansfield District Hospital		FMA	09-Oct-20	14-Oct-20	Unmodified
Maryborough District Health Service		FMA	17-Sep-20	25-Sep-20	Unmodified
Melbourne Health	Yes	FMA	11-Sep-20	16-Sep-20	Unmodified
Monash Health	Yes	FMA	11-Sep-20	16-Sep-20	Unmodified
<ul style="list-style-type: none"> Kitaya Holdings Pty Ltd 		ACNC	07-Sep-20	08-Sep-20	Unmodified
Moyne Health Services		FMA	21-Oct-20	28-Oct-20	Unmodified
<ul style="list-style-type: none"> Woody's Murray to Moyne Cycle Relay Inc 		AIRA	12-Oct-20	20-Oct-20	Unmodified
NCN Health		FMA	22-Sep-20	29-Sep-20	Unmodified
Northeast Health Wangaratta		FMA	28-Oct-20	02-Nov-20	Unmodified
Northern Health		FMA	24-Sep-20	29-Sep-20	Unmodified
<ul style="list-style-type: none"> Northern Health Research Training and Equipment Foundation 		CA	20-Aug-20	25-Aug-20	Unmodified
<ul style="list-style-type: none"> Northern Health Research Training and Equipment Trust 		ACNC	20-Aug-20	25-Aug-20	Unmodified
Omeo District Health		FMA	12-Nov-20	20-Nov-20	Unmodified
Orbost Regional Health		FMA	27-Oct-20	04-Nov-20	Unmodified

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Peninsula Health		FMA	21-Sep-20	28-Sep-20	Unmodified
Peter MacCallum Cancer Institute		FMA	16-Oct-20	29-Oct-20	Unmodified
• <i>Peter MacCallum Cancer Foundation</i>		ACNC	15-Oct-20	22-Oct-20	Unmodified
• <i>Peter MacCallum Cancer Foundation Limited</i>		ACNC	15-Oct-20	22-Oct-20	Unmodified
• <i>Cell Therapies Pty Ltd</i>		CA	09-Nov-20	11-Nov-20	Unmodified
• <i>Cellularity Pty Ltd</i>		CA	09-Nov-20	11-Nov-20	Unmodified
Portland District Health		FMA	08-Oct-20	09-Oct-20	Unmodified
• <i>Active Health Portland</i>		ACNC	07-Sep-20	17-Sep-20	Unmodified
Robinvale District Health Services		FMA	19-Oct-20	26-Oct-20	Unmodified
Rochester and Elmore District Health Service		FMA	28-Sep-20	14-Oct-20	Unmodified
Rural Northwest Health		FMA	05-Oct-20	08-Oct-20	Unmodified
Seymour Health		FMA	27-Aug-20	10-Sep-20	Unmodified
South Gippsland Hospital		FMA	30-Oct-20	04-Nov-20	Unmodified
South West Healthcare		FMA	24-Sep-20	29-Sep-20	Unmodified
Southern Metropolitan Cemeteries Trust		FMA ACNC	19-Aug-20	03-Sep-20	Unmodified
Stawell Regional Health		FMA	28-Sep-20	08-Oct-20	Unmodified
• <i>Stawell Regional Health Foundation</i>		ACNC	28-Sep-20	14-Oct-20	Unmodified
Swan Hill District Health		FMA	06-Oct-20	14-Oct-20	Unmodified
Tallangatta Health Service		FMA	31-Aug-20	08-Sep-20	Unmodified
Terang and Mortlake Health Service		FMA	15-Sep-20	22-Sep-20	Unmodified
The Greater Metropolitan Cemeteries Trust		FMA ACNC	19-Aug-20	28-Aug-20	Unmodified
The Kilmore and District Hospital		FMA	27-Oct-20	30-Oct-20	Unmodified
The Mildura Cemetery Trust		FMA	11-Nov-20	12-Nov-20	Unmodified
The Queen Elizabeth Centre		FMA	13-Oct-20	06-Nov-20	Unmodified
The Royal Children's Hospital	Yes	FMA	24-Aug-20	11-Sep-20	Unmodified
• <i>The Royal Children's Hospital Foundation</i>		ACNC	07-Aug-20	30-Oct-20	Unmodified
The Royal Victorian Eye and Ear Hospital		FMA	17-Sep-20	22-Sep-20	Unmodified
The Royal Women's Hospital		FMA	09-Sep-20	15-Sep-20	Unmodified
• <i>The Royal Women's Hospital Foundation Limited</i>		ACNC	20-Sep-20	25-Sep-20	Unmodified
• <i>The Royal Women's Hospital Foundation Trust Fund</i>		ACNC	20-Sep-20	25-Sep-20	Unmodified
Timboon and District Healthcare Service		FMA	13-Oct-20	20-Oct-20	Unmodified

Entity	Material entity	Financial reporting framework	Financial statements certified	Audit opinion signed	Audit opinion type
Tweddle Child and Family Health Service		FMA	19-Oct-20	29-Oct-20	Unmodified
Victorian Assisted Reproductive Treatment Authority		FMA	26-Oct-20	30-Oct-20	Unmodified
Victorian Health Promotion Foundation		FMA	26-Aug-20	03-Sep-20	Unmodified
Victorian Institute of Forensic Mental Health		FMA	26-Aug-20	14-Sep-20	Unmodified
Victorian Pharmacy Authority		FMA	08-Sep-20	11-Sep-20	Unmodified
West Gippsland Healthcare Group		FMA	22-Oct-20	29-Oct-20	Unmodified
West Wimmera Health Service		FMA	20-Oct-20	27-Oct-20	Unmodified
Western District Health Service		FMA	22-Sep-20	28-Sep-20	Unmodified
Western Health		FMA	04-Sep-20	01-Oct-20	Unmodified
• <i>Western Health Foundation Trust Fund</i>		ACNC	14-Oct-20	10-Nov-20	Unmodified
• <i>Western Health Foundation Limited</i>		CA	14-Oct-20	10-Nov-20	Unmodified
Wimmera Health Care Group		FMA	22-Sep-20	25-Sep-20	Unmodified
Yarram and District Health Service		FMA	01-Dec-20	01-Dec-20	Unmodified
Yarrawonga Health		FMA	29-Sep-20	07-Oct-20	Unmodified
Yea and District Memorial Hospital		FMA	31-Aug-20	23-Sep-20	Unmodified
Jobs, Precincts and Regions					
Agriculture Victoria Services Pty Ltd		CA	31-Aug-20	03-Sep-20	Unmodified
• <i>Phytogene Pty Ltd</i>		CA	31-Aug-20	03-Sep-20	Unmodified
Australian Centre for the Moving Image		FMA	24-Aug-20	28-Aug-20	Unmodified
Australian Grand Prix Corporation		FMA	22-Oct-20	26-Oct-20	Unmodified
Dairy Food Safety Victoria		FMA	24-Aug-20	01-Sep-20	Unmodified
Department of Jobs, Precincts and Regions	Yes	FMA	01-Oct-20	02-Oct-20	Unmodified
Development Victoria		FMA	08-Sep-20	11-Sep-20	Unmodified
Docklands Studios Melbourne Pty Ltd		CA	19-Aug-20	21-Aug-20	Unmodified
Emerald Tourist Railway Board		FMA	17-Nov-20	19-Nov-20	Unmodified
Fed Square Pty Ltd		CA	08-Sep-20	15-Sep-20	Unmodified
Film Victoria		FMA	27-Aug-20	28-Aug-20	Unmodified
Game Management Authority		FMA	29-Oct-20	30-Oct-20	Unmodified
Geelong Performing Arts Centre Trust		FMA, ACNC	25-Nov-20	27-Nov-20	Unmodified
Greyhound Racing Victoria		FMA	08-Sep-20	10-Sep-20	Unmodified
Harness Racing Victoria		FMA	07-Oct-20	13-Oct-20	Unmodified
• <i>HRV Management Limited</i>		CA	07-Oct-20	13-Oct-20	Unmodified
• <i>Melton Entertainment Trust</i>		FMA	07-Oct-20	13-Oct-20	Unmodified

Entity	Material entity	Financial reporting framework	Financial statements certified	Audit opinion signed	Audit opinion type
Kardinia Park Stadium Trust		FMA	01-Sep-20	03-Sep-20	Unmodified
Launch Victoria Ltd		CA	13-Oct-20	22-Oct-20	Unmodified
Library Board of Victoria		FMA	16-Sep-20	22-Sep-20	Unmodified
Melbourne & Olympic Parks Trust		FMA	28-Oct-20	28-Oct-20	Unmodified
Melbourne Convention and Exhibition Trust		FMA	22-Oct-20	27-Oct-20	Unmodified
Melbourne Market Authority		FMA	22-Sep-20	28-Sep-20	Unmodified
Melbourne Recital Centre Limited		FMA ACNC	25-Aug-20	28-Aug-20	Unmodified
Murray Valley Wine Grape Industry Development Committee		FMA	07-Dec-20	07-Dec-20	Unmodified
Museums Board of Victoria		FMA	27-Aug-20	09-Sep-20	Unmodified
Council of Trustees	Yes	FMA	27-Aug-20	10-Sep-20	Unmodified
PrimeSafe		FMA	24-Aug-20	28-Sep-20	Unmodified
State Sport Centres Trust		FMA	26-Aug-20	28-Aug-20	Unmodified
Veterinary Practitioners Registration Board of Victoria		FMA	07-Oct-20	14-Oct-20	Unmodified
VicForests		FMA	12-Oct-20	19-Oct-20	Unmodified
Victorian Arts Centre Trust		FMA	25-Aug-20	27-Aug-20	Unmodified
Victorian Institute of Sport Limited		FMA CA	02-Oct-20	05-Oct-20	Unmodified
Victorian Institute of Sport Trust		FMA	02-Oct-20	05-Oct-20	Unmodified
Victorian Strawberry Industry Development Committee		FMA	14-Oct-20	21-Oct-20	Unmodified
Visit Victoria		CA	16-Oct-20	21-Oct-20	Unmodified
• Melbourne Convention Bureau Ltd		CA	12-Oct-20	20-Oct-20	Unmodified
Justice and Community Safety					
Accident Compensation Conciliation Service		FMA	26-Aug-20	31-Aug-20	Unmodified
Country Fire Authority		FMA	23-Nov-20	30-Nov-20	Unmodified
Department of Justice and Community Safety	Yes	FMA	23-Oct-20	27-Oct-20	Unmodified
Emergency Services Telecommunications Authority		FMA	31-Aug-20	07-Sep-20	Unmodified
Independent Broad-based Anti-corruption Commission		FMA	02-Sep-20	04-Sep-20	Unmodified
Metropolitan Fire and Emergency Services Board		FMA	30-Nov-20	30-Nov-20	Unmodified
Office of Public Prosecutions		FMA	15-Dec-20	17-Dec-20	Unmodified
Victorian Ombudsman		FMA	09-Sep-20	11-Sep-20	Unmodified
Professional Standards Council of Victoria		FMA	18-Dec-20	21-Dec-20	Unmodified

Entity	Material entity	Financial reporting framework	Financial statements certified	Audit opinion signed	Audit opinion type
Residential Tenancies Bond Authority		FMA	30-Nov-20	02-Dec-20	Unmodified
Sentencing Advisory Council		FMA	07-Dec-20	15-Dec-20	Unmodified
Victoria Legal Aid		FMA	02-Sep-20	11-Sep-20	Unmodified
Victoria Police (including the Office of the Chief Commissioner of Police)	Yes	FMA	15-Sep-20	17-Sep-20	Unmodified
Victorian State Emergency Service Authority		FMA	25-Nov-20	26-Nov-20	Unmodified
Victorian Commission for Gambling and Liquor Regulation	Yes	FMA	08-Sep-20	16-Sep-20	Unmodified
Victorian Equal Opportunity and Human Rights Commission		FMA	26-Nov-20	01-Dec-20	Unmodified
Victorian Inspectorate		FMA	08-Sep-20	09-Sep-20	Unmodified
Victorian Institute of Forensic Medicine		FMA	07-Dec-20	08-Dec-20	Unmodified
Victorian Law Reform Commission		FMA	03-Dec-20	21-Dec-20	Unmodified
Victorian Legal Services Board and Commissioner		FMA	18-Aug-20	31-Aug-20	Unmodified
Victorian Responsible Gambling Foundation		FMA	11-Dec-20	16-Dec-20	Unmodified
Victorian WorkCover Authority (WorkSafe Victoria)	Yes	FMA	26-Aug-20	08-Sep-20	Unmodified
Legal Practitioners' Liability Committee		FMA	16-Sep-20	21-Sep-20	Unmodified
Premier and Cabinet					
Department of Premier and Cabinet	Yes	FMA	16-Sep-20	18-Sep-20	Unmodified
Labour Hire Licensing Authority		FMA	30-Oct-20	05-Nov-20	Unmodified
Portable Long Service Authority		FMA	18-Aug-20	20-Aug-20	Unmodified
Queen Victoria Women's Centre Trust		FMA	26-Aug-20	28-Aug-20	Unmodified
Shrine of Remembrance Trustees		FMA	12-Aug-20	25-Aug-20	Unmodified
Victorian Electoral Commission		FMA	07-Aug-20	10-Aug-20	Unmodified
Victorian Public Sector Commission		FMA	01-Sep-20	08-Sep-20	Unmodified
VITS Language Link		FMA	27-Aug-20	02-Sep-20	Unmodified
Transport					
Commercial Passenger Vehicles Victoria		FMA	18-Nov-20	23-Nov-20	Unmodified
Department of Transport	Yes	FMA	09-Oct-20	12-Oct-20	Unmodified
Melbourne Port Lessor Pty Ltd	Yes	FMA CA	21-Sep-20	02-Oct-20	Unmodified
Port of Hastings Development Authority		FMA	11-Sep-20	23-Sep-20	Unmodified
Transport Accident Commission	Yes	FMA	28-Aug-20	08-Sep-20	Unmodified
• Residential Independence Pty Ltd		CA	14-Sep-20	23-Sep-20	Unmodified
• Residential Independence Trust		FMA	14-Sep-20	23-Sep-20	Unmodified

Entity	Material entity	Financial reporting framework	Financial statements certified	Audit opinion signed	Audit opinion type
V/Line Corporation		FMA	25-Nov-20	02-Dec-20	Unmodified
Victorian Fisheries Authority		FMA	22-Oct-20	30-Oct-20	Unmodified
• <i>Recreational Fishing Licence Trust Fund</i>		SPFR	11-Nov-20	16-Nov-20	Unmodified
Victorian Ports Corporation (Melbourne)		FMA	19-Nov-20	19-Nov-20	Unmodified
Victorian Rail Track	Yes	FMA	29-Sep-20	09-Oct-20	Modified
• <i>Rolling Stock (Victoria-VL) Pty Ltd</i>		FMA	29-Sep-20	09-Oct-20	Modified
• <i>Rolling Stock (VL-1) Pty Ltd</i>		CA	29-Sep-20	09-Oct-20	Unmodified
• <i>Rolling Stock (VL-2) Pty Ltd</i>		CA	29-Sep-20	09-Oct-20	Modified
• <i>Rolling Stock (VL-3) Pty Ltd</i>		CA	29-Sep-20	09-Oct-20	Modified
• <i>Rolling Stock Holdings (Victoria) Pty Ltd</i>		CA	29-Sep-20	09-Oct-20	Modified
Victorian Regional Channels Authority		FMA	28-Sep-20	15-Sep-20	Unmodified
Treasury and Finance					
CeniTex		FMA	24-Aug-20	26-Aug-20	Unmodified
Department of Treasury and Finance	Yes	FMA	01-Oct-20	05-Oct-20	Unmodified
Essential Services Commission		FMA	30-Oct-20	30-Oct-20	Unmodified
Infrastructure Victoria		FMA	04-Sep-20	08-Sep-20	Unmodified
State Electricity Commission of Victoria		FMA	27-Nov-20	01-Dec-20	Unmodified
State Trustees Limited		CA	27-Sep-20	11-Sep-20	Unmodified
• <i>inveST Funds</i>		SPFR	28-Aug-20	14-Sep-20	Unmodified
• <i>State Trustees Australia Foundation</i>		ACNC	27-Aug-20	14-Sep-20	Unmodified
• <i>State Trustees Australia Foundation Open Fund</i>		ACNC	27-Aug-20	14-Sep-20	Unmodified
• <i>State Trustees Common Funds</i>		SPFR	27-Aug-20	14-Sep-20	Unmodified
• <i>STL Financial Services Ltd</i>		CA	27-Aug-20	14-Sep-20	Unmodified
Treasury Corporation of Victoria	Yes	FMA	19-Aug-20	31-Aug-20	Unmodified
Victorian Funds Management Corporation		FMA	18-Aug-20	01-Sep-20	Unmodified
• <i>VFM Emerging Markets Trust</i>		SPFR	21-Sep-20	14-Oct-20	Unmodified
• <i>VFM Global Small Companies Trust</i>		SPFR	21-Sep-20	14-Oct-20	Unmodified
• <i>VFMC Australian Credit Trust</i>		SPFR	21-Sep-20	14-Oct-20	Unmodified
• <i>VFMC Balanced Fund</i>		SPFR	21-Sep-20	14-Oct-20	Unmodified
• <i>VFMC Capital Stable Fund</i>		SPFR	21-Sep-20	14-Oct-20	Unmodified
• <i>VFMC Cash Trust</i>		SPFR	21-Sep-20	14-Oct-20	Unmodified
• <i>VFMC Emerging Markets Debt Trust 1</i>		SPFR	29-Oct-20	19-Nov-20	Unmodified
• <i>VFMC Emerging Markets Debt Trust 2</i>		SPFR	29-Oct-20	19-Nov-20	Unmodified
• <i>VFMC Equity Trust 1</i>		SPFR	21-Sep-20	14-Oct-20	Unmodified

Entity	Material entity	Financial reporting framework	Financial statements certified	Audit opinion signed	Audit opinion type
• VFMC Equity Trust 2		SPFR	21-Sep-20	14-Oct-20	Unmodified
• VFMC ESSS Private Equity Trust 2004		SPFR	29-Oct-20	19-Nov-20	Unmodified
• VFMC ESSS Private Equity Trust 2006		SPFR	29-Oct-20	19-Nov-20	Unmodified
• VFMC ESSS Private Equity Trust 2007		SPFR	29-Oct-20	19-Nov-20	Unmodified
• VFMC Fixed Income Trust		SPFR	21-Sep-20	14-Oct-20	Unmodified
• VFMC Growth Fund		SPFR	21-Sep-20	14-Oct-20	Unmodified
• VFMC Inflation Linked Bond Trust		SPFR	21-Sep-20	14-Oct-20	Unmodified
• VFMC Insurance Strategies Trust		SPFR	21-Sep-20	14-Oct-20	Unmodified
• VFMC International Equity Trust 1		SPFR	21-Sep-20	14-Oct-20	Unmodified
• VFMC International Equity Trust 2		SPFR	21-Sep-20	14-Oct-20	Unmodified
• VFMC International Fixed Income Trust		SPFR	29-Oct-20	19-Nov-20	Unmodified
• VFMC Investment Trust I		SPFR	29-Oct-20	19-Nov-20	Unmodified
• VFMC Investment Trust II		SPFR	29-Oct-20	19-Nov-20	Unmodified
• VFMC Investment Trust IV		SPFR	29-Oct-20	19-Nov-20	Unmodified
• VFMC Opportunistic Strategies Trust		SPFR	29-Oct-20	19-Nov-20	Unmodified
• VFMC Yield Optimised Dividend Accumulator Trust		SPFR	21-Sep-20	14-Oct-20	Unmodified
Victorian Managed Insurance Authority	Yes	FMA	28-Aug-20	08-Sep-20	Unmodified
Victorian Plantations Corporation (shell)		SPFR	15-Oct-20	22-Oct-20	Unmodified
Courts					
Judicial College Victoria		FMA	10-Dec-20	15-Dec-20	Unmodified
Judicial Commission of Victoria		FMA	14-Dec-20	16-Dec-20	Unmodified
Court Services Victoria		FMA	08-Dec-20	10-Dec-20	Unmodified
Senior Master of the Supreme Court of Victoria*		SPFR	08-Sep-20	15-Sep-20	Unmodified
Parliament of Victoria					
Parliament of Victoria*		FMA	08-Sep-20	09-Sep-20	Unmodified
Victorian Auditor General's Office					
Victorian Auditor-General's Office		FMA	04-Sep-20	04-Sep-20	Unmodified

(a) The technical and further education sector is excluded from the table above. The results of this sector were reported in *Results of 2019 Audits: Technical and Further Education Institutes* (June 2020).

*Audit by arrangement

Note: Australian Charities and Not-for-profits Commission Act 2012 (ACNC); Associations Incorporation Reform Act 2012 (AIRA); Special Purpose Financial Report (SPFR).

Source: VAGO.

Auditor-General's reports tabled during 2020–21

Report title

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Management of the Student Resource Package (2020–21: 2)	August 2020
Victoria's Homelessness Response (2020–21: 3)	September 2020
Reducing Bushfire Risks (2020–21: 4)	October 2020
Follow up of Managing the Level Crossing Removal Project (2020–21: 5)	October 2020
Early Years Management in Victorian Sessional Kindergartens (2020–21: 6)	October 2020
Accessibility of Tram Services (2020–21: 7)	October 2020
Accessing emergency funding to meet urgent claims (2020–21: 8)	November 2020
Auditor-General's Report on the Annual Financial Report of the State of Victoria: 2019–20 (2020–21: 9)	November 2020
Sexual Harassment in Local Government (2020–21: 10)	December 2020
Systems and Support for Principal Performance (2020–21: 11)	December 2020
Grants to the Migrant Workers Centre (2020–21: 12)	February 2021
Results of 2019–20 Audits: State-controlled Entities (2020–21: 13)	March 2021
Results of 2019–20 Audits: Local Government (2020–21: 14)	March 2021
Maintaining Local Roads (2020–21: 15)	March 2021

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