

APPENDIX D

Results of material entity audits

FIGURE D1: **Audit opinions issued for material entities**

Entity	Benefit	Revenue (\$ million)	Expenses (\$ million)	Assets (\$ million)	Liabilities (\$ million)	Certified	Opinion	Type
General government sector (GGS)								
Department of Education and Training	Controlled	15,760.6	15,276.4	40,627.2	3,349.1	6/9/22	8/9/22	Unmodified
	Administered	4,388.1	4,339.8	52.2	-			
Department of Environment, Land, Water and Planning	Controlled	3,246.5	3,114.8	12,210.2	894.1	30/8/22	8/9/22	Unmodified
	Administered	2,213.2	2,115.1	5,429.0	5,900.1			
Department of Families, Fairness and Housing	Controlled	8,021.4	7,669.5	38,113.8	1,337.6	6/9/22	12/9/22	Unmodified
	Administered	2,567.6	2,661.0	105.6	105.6			
Department of Health	Controlled	21,813.1	21,094.3	7,554.8	2,691.6	1/9/22	7/9/22	Unmodified
	Administered	15,989.7	15,945.4	1,056.6	1,056.6			
Department of Jobs, Precincts and Regions	The financial report and the audit of this entity had not been finalised at the date of this report.							
Department of Justice and Community Safety	Controlled	10,804.5	10,765.3	7,737.7	3,007.8	8/9/22	9/9/22	Unmodified
	Administered	1,810.7	1,401.8	1,722.4	509.0			
Department of Premier and Cabinet	Controlled	694.9	675.1	1,118.7	106.9	2/9/22	7/9/22	Unmodified
	Administered	14.6	14.6	31.6	31.7			
Department of Transport	Controlled	7,558.0	7,701.8	121,226.7	17,285.9	7/9/22	8/9/22	Unmodified
	Administered	3,296.0	3,339.7	33,970.5	829.1			

Entity	Benefit	Revenue (\$ million)	Expenses (\$ million)	Assets (\$ million)	Liabilities (\$ million)	Certified	Opinion	Type
Department of Treasury and Finance	Controlled	607.0	585.5	1,676.0	195.2	29/9/22	3/10/22	Unmodified
	Administered	75,013.2	91,302.1	206,968.1	136,183.3			
Eastern Health	Controlled	1,447.9	1,435.6	1,627.7	559.5	1/9/22	6/9/22	Unmodified
Melbourne Health	Controlled	1,652.1	1,681.9	1,490.8	686.0	31/8/22	2/9/22	Unmodified
Monash Health	Controlled	2,987.2	2,843.8	3,132.0	1,074.4	1/9/22	6/9/22	Unmodified
National Gallery of Victoria	Controlled	134.9	122.5	4,675.6	48.0	24/8/22	31/8/22	Unmodified
Office of the Chief Commissioner of Police	Controlled	4,102.4	4,100.6	4,804.2	2,831.2	1/9/22	2/9/22	Unmodified
	Administered	77.1	77.6	73.5	72.8			
The Royal Children's Hospital	Controlled	989.7	1,014.8	1,704.4	1,164.8	16/8/22	19/8/22	Unmodified
Victorian Gambling and Casino Control Commission	Controlled	46.8	46.9	23.4	12.6	8/9/22	9/9/22	Unmodified
	Administered	1,975.6	1,941.9	291.1	489.9			
Total GGS^(a)		83,023.0	96,814.0	347,367.0	168,839.0			
Public non-financial corporations (PNFC)								
Goulburn–Murray Rural Water Corporation	Controlled	163.9	240.5	4,845.4	636.7	7/9/22	7/9/22	Unmodified
Greater Western Water	Controlled	884.4	1,633.9	3,552.8	2,487.4	23/8/22	30/8/22	Unmodified
Melbourne Port Lessor Pty Ltd	Controlled	189.1	93.6	10,890.7	8,709.4	7/9/22	8/9/22	Unmodified
Melbourne Water Corporation	Controlled	1,935.9	1,722.1	16,829.6	9,794.0	26/8/22	6/9/22	Unmodified
South East Water Corporation	Controlled	1,054.5	943.3	4,855.9	2,932.7	29/8/22	1/9/22	Unmodified
North East Link State Tolling Corporation	The financial report and the audit of this entity had not been finalised at the date of this report.							
Victorian Rail Track	Controlled	222.8	1,736.5	41,822.4	2,989.1	6/9/22	8/9/22	Modified

Entity	Benefit	Revenue (\$ million)	Expenses (\$ million)	Assets (\$ million)	Liabilities (\$ million)	Certified	Opinion	Type
Yarra Valley Water Corporation	Controlled	1,087.2	975.3	5,856.3	4,150.1	29/8/22	2/9/22	Unmodified
Total PNFC^(a)		10,703.0	9,989.0	118,742.0	41,019.0			
Public financial corporations (PFC)								
Transport Accident Commission	Controlled	3,398.9	1,117.3	19,242.8	19,315.4	25/8/22	9/9/22	Unmodified
Treasury Corporation of Victoria	Controlled	135.7	43.4	117,912.2	117,677.4	16/8/22	18/8/22	Unmodified
Victorian Managed Insurance Authority	Controlled	588.8	838.0	3,531.1	3,794.0	29/8/22	2/9/22	Unmodified
Victorian WorkCover Authority	Controlled	3,302.7	3,470.8	24,465.9	25,548.7	24/8/22	1/9/22	Unmodified
Total PFC^(a)		11,737.0	13,217.0	164,876.0	154,956.0			

Note: ^(a)Amounts include transactions between sectors. These are eliminated on consolidation in the AFR.

Source: VAGO.