

## APPENDIX E

# Policies and compliance

### Delegations

Under the Act, we have to report the names of any persons to whom the Auditor-General delegated the power to express a written audit opinion. In 2021–22, the Auditor-General delegated this power to the following financial audit directors:

- Simone Bohan
- Sanchu Chummar
- Travis Derricott
- Charlotte Jeffries
- Janaka Kumara
- Paul Martin
- Tim Maxfield
- Dominika Ryan.

### Building Act

We do not own or control any government buildings and therefore, have no responsibilities under the *Building Act 1993*.

### Government advertising expenditure

We have no advertising expenditure to report.

### Major contracts

We have no major contracts to report.

## Local jobs first—Victorian Industry Participation Policy

In 2019, VAGO commenced one Local Jobs First Strategic Project—the *ASP Panel Requalification and Tendering Policy Refresh*—to ensure our audit service provider panel met the needs of Australian Auditing Standards, requirements mandated under the Act, and VAGO's information security framework.

This project is based in metropolitan Melbourne and represents an estimated 97 per cent local content, as advised by the Minister for Industry Support and Recovery.

In 2021–22, the outcomes reported from the implementation of the project where information was provided were:

- a recorded average of 100 per cent of local content
- preparation of a Local Industry Development Plan for contracts by 7 audit service providers who were successfully appointed as a principal contractor.

## National Competition Policy

We comply with the National Competition Policy, including complying with the requirements of the Department of Treasury and Finance's Competitive Neutrality Policy.

## Oversight by the Victorian Inspectorate

In 2021–22, we had nothing to report to the VI as per requirements under the Act, and the Inspectorate did not review any of our activities.

We have previously worked with the VI to develop a self-reporting tool about the exercise of our coercive powers. We did not exercise these powers during the financial year.

The VI conducted one investigation of a public interest complaint about VAGO and its officers referred by IBAC. The VI concluded that all allegations were unsubstantiated. Two observations were raised with VAGO, with the VI suggesting that it:

- review its processes and procedures to help prevent delays in the finalisation of audit files
- review its employee performance management processes and procedures to ensure timely and regular performance feedback.

## Work arrangements

We offer flexible work arrangements for staff in response to staff demand and legislative obligations for employers to provide flexible working conditions. We encourage our staff to take advantage of these arrangements.

We operate under the *Victorian Public Service Enterprise Agreement 2020* in providing leave for carers, as defined in the *Carers Recognition Act 2012*.

## Merit and equity

We have a range of policies that reflect our commitment to a workplace free from discrimination, harassment and bullying, and that support merit-based recruitment practices.

We also comply with the Victorian Charter of Human Rights and Responsibilities and the Code of Conduct for Victorian Public Sector Employees of Special Bodies.

Our selection processes ensure that applicants are assessed and evaluated fairly and equitably on the basis of the key selection criteria and other accountabilities without discrimination. We also ensure that employees have been correctly classified in workforce data collections.

## Public interest disclosures

Under the *Public Interest Disclosures Act 2012*, we cannot receive public interest disclosures.

Disclosures about VAGO officers may be made to IBAC or the VI.

Further information on VAGO's responsibilities is available at:  
[www.audit.vic.gov.au/complaints-about-vago](http://www.audit.vic.gov.au/complaints-about-vago)

## Freedom of information

The Act broadly precludes us from disclosing information we gather during an audit, other than reporting to Parliament.

The Act also precludes third parties from accessing any audit-related information and documents we hold.

Our administrative processes come under the state's freedom of information legislation. For the 12 months ending 30 June 2021, we received one request for information which was for audit evidence that we cannot provide.

Further information on our obligations under the *Freedom of Information Act 1982* is available on our website.

Requests for access to non-audit-related information and documents we hold can be made to the Freedom of Information Officer:

- by email ([enquiries@audit.vic.gov.au](mailto:enquiries@audit.vic.gov.au))
- by phone (03 8601 7000)
- in writing (Freedom of Information, Victorian Auditor-General's Office, Level 31, 35 Collins Street, Melbourne VIC 3000).