

Appendix A:

Submissions and comments

We have consulted with all 9 departments, and we considered their views when reaching our review conclusions. As required by the *Audit Act 1994*, we gave a draft copy of this report, or relevant extracts, to those departments and asked for their submissions and comments.

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

Responses received

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Department of Education	A-2
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Department of Transport and Planning	A-4
Department of Treasury and Finance	A-5

Response provided by the Secretary, Department of Education



Department of Education

Secretary

2 Treasury Place
East Melbourne Victoria 3002
Telephone +61 3 9637 2000

COR23116590

Mr Andrew Greaves
Auditor-General
Victorian Auditor-General's Office
Level 31, 35 Collins Street
MELBOURNE 3000

Dear Mr Greaves

Re: Proposed limited assurance review report: Fair presentation of service delivery performance 2022

Thank you for the opportunity to comment on the proposed report for this review.

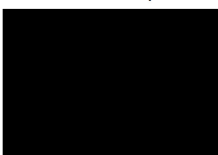
The Department of Education (the department) is committed to complying with the Department of Treasury and Finance's Resource Management Framework and welcomes the work of the Auditor General to explore ways to improve performance reporting.

The department has undergone a substantial review of its 2023–24 BP3 Performance Statement, drawing on the findings of VAGO's May 2021 report, *Measuring and Reporting Service Delivery*. This has enabled the department to address many of the issues identified in the limited assurance review report. The department's 2023-24 BP3 Performance Statement includes a revised suite of performance measures.

Should you wish to discuss the department's response, please contact Bella Stagoll, Executive Director, Integrity, Assurance and Executive Services Division on (03) 7022 0120 or

[REDACTED]

Yours sincerely



Jenny Atta
Secretary
3 / 03 / 2023

Your details will be dealt with in accordance with the *Public Records Act 1973* and the *Privacy and Data Protection Act 2014*. Should you have any queries or wish to gain access to your personal information held by this department please contact our Privacy Officer at the above address





Department of Energy, Environment
and Climate Action

PO Box 500, East Melbourne,
Victoria 8002 Australia

Mr Andrew Greaves
Auditor-General
Victorian Auditor-General's Office
Level 31, 35 Collins Street
MELBOURNE VIC 3000

Ref: SEC015898



Dear Auditor-General

**VAGO PROPOSED LIMITED ASSURANCE REVIEW REPORT: FAIR PRESENTATION OF
SERVICE DELIVERY PERFORMANCE 2022**

Thank you for your letter of 17 February 2023 providing the Department of Energy, Environment and Climate Action (DEECA) with an opportunity to comment on the proposed limited assurance review report: *Fair presentation of service delivery performance 2022*.

We acknowledge and thank you for incorporating the feedback raised by DEECA in response to the provisional draft of the report.

DEECA has no further comments in relation to the review report.

DEECA appreciates the work of your office in conducting this important review.

Should you or your office wish to discuss anything further, please contact Kate Edwards, Director of Strategic Planning and EPMO, DEECA via [REDACTED].

Yours sincerely



John Bradley
Secretary

3/03/2023

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Response provided by the Secretary, Department of Transport and Planning



Department of Transport and Planning

GPO Box 2392
Melbourne, Victoria 3001 Australia

Ref: BSEC-1-23-252

Mr Andrew Greaves
Auditor-General of Victoria
Victorian Auditor-General's Office
Level 31, 35 Collins Street
MELBOURNE VIC 3000

Dear Mr Greaves

Victorian Auditor-General's Office - Limited assurance review - Fair presentation of service delivery 2022 - Proposed report

Thank you for your letter of 17 February 2023 enclosing the proposed report *Fair presentation of service delivery performance 2022*.

The Department of Transport and Planning (DTP) acknowledges the conclusion of the report that the departments' performance information is accurate and reliable but that not all service delivery performance is clearly visible to Parliament and the community.

DTP notes the recommendations raised for Department of Treasury and Finance to further improve the Resource Management Framework, and to provide guidance or a framework to report performance information about inputs and processes. DTP looks forward to the improvements that this will bring to reporting service delivery performance in a clear manner.

Yours sincerely



Paul Younis
Secretary

1 March 2023





Department of Treasury and Finance

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D23/26015

Mr Andrew Greaves
Auditor-General
Level 31, 35 Collins St
MELBOURNE VIC 3000

Dear Mr Greaves

PROPOSED REPORT INTO FAIR PRESENTATION OF SERVICE DELIVERY PERFORMANCE 2022

Thank you for the opportunity to respond to your proposed report, which continues the important contribution to strengthening Victoria's performance management framework from your 2021 report on *Measuring and Reporting on Service Delivery*.

The DTF response to your recommendations is attached, along with an action plan outlining how the department will seek to implement the responses. DTF accepts, in full or in principle, all of the recommendations. They are broadly consistent with the work the department continues to progress to strengthen output performance reporting.

However, as previously advised, the final report contains several references which demonstrate a different interpretation by VAGO of the performance and accountability framework established by the Government. In particular, the final report does not fully recognise the important role departmental secretaries have in ensuring the accuracy of information and data about their own department. Under section 1.2.2(a) of the Resource Management Framework, the Accountable Officer must ensure an annual review of the department's outputs and performance measures is conducted, to assess continued relevance. Section 1.2.1(f) requires the Accountable Officer to ensure the data and methodology underpinning performance measures are available to DTF for review on request. To meet both requirements, the departmental Secretary must ensure the accuracy of information and data about their own department.

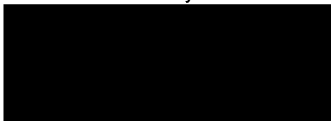
As you will be aware, DTF is already progressing a range of reforms to the performance framework and in monitoring domestic and international practices. I note that some of the observations in the Report anticipate changes to the framework which are still under development, such as the Australian Accounting Standards Board's work on service performance. My department is happy to work with your Office to improve the understanding of the current framework and the future reforms.



Response provided by the Secretary, Department of Treasury and Finance – continued

I understand this proposed report is the first limited assurance review in a series that will examine the way departments measure output performance. I look forward to receiving your findings from subsequent limited assurance reviews in this series.

Yours sincerely



David Martine
Secretary

6 / 3 / 2023

Attachment 1: DTF action plan for VAGO audit into Fair Presentation of Service Delivery Performance 2022

Response provided by the Secretary, Department of Treasury and Finance – continued

Attachment 1

Department of Treasury and Finance action plan to address recommendation from *Fair Presentation of Service Delivery Performance 2022*

No.	VAGO RECOMMENDATION	ACTION	COMPLETION DATE
1	Provide departments with guidance or a framework for reporting performance information about inputs and processes and broader demographic information. Review budget papers and advise departments to exclude performance measures other than those for outputs.	Accept in principle DTF is undertaking ongoing work to strengthen Victoria's performance management framework. DTF will consider this recommendation in the context of this broader work.	June 2025
2	Improve the Resource Management Framework's guidance materials to: <ul style="list-style-type: none"> show departments how to develop a data dictionary, including templates and definitions include practical examples of data dictionary entries. 	Accept DTF reaffirms the value of high-quality documentation such as data dictionaries and is continuing to implement similar recommendations made in the 2021 <i>Measuring and Reporting on Service Delivery</i> report.	June 2024
3	Review budget papers and provide advice to departments if they do not explain why they changed their objectives.	Accept It is a requirement under the Resource Management Framework (RMF) for departments to provide an explanation in budget papers if their objectives change. DTF alerts departments to RMF requirements and areas of potential non-compliance. DTF will continue to advise departments if the RMF is not being adhered to, including if an explanation for changed objectives is not provided.	Not applicable as this is current practice

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