

Appendix H: Disclosures index

Our annual report is prepared in accordance with all relevant Victorian legislation and pronouncements. This index has been prepared to demonstrate our compliance with statutory disclosure requirements.

Figure H1: Disclosures index

Legislation	Requirement	Section
Ministerial directions		
Report of operations – financial reporting direction (FRD) guidance		
Charter and Purpose		
FRD 22	Manner of establishment and the relevant minister	1
FRD 22	Purpose, functions, powers and duties	1 and 2
FRD 22	Key initiatives and projects	1 and 2
FRD 22	Nature and range of service provided	1 and 2
Management and structure		
FRD 22	Organisational structure	1
Financial and other information		
FRD 8	Consistency of Budget and Departmental Reporting	6.5
FRD 10	Disclosure index	Appendix H
FRD 22	Employment and conduct principles	Appendix F
FRD 22	Workplace health and safety policy	Appendix C
FRD 22	Summary of the financial results for the year	7.1, 7.2
FRD 22	Significant changes in financial position during the year	7.3
FRD 22	Performance against budgetary objectives	6.1, 7.6
FRD 22	Major changes or factors affecting performance	7.2
FRD 22	Application and operation of <i>Freedom of Information Act 1982</i>	Appendix F
FRD 22	Compliance with building and maintenance provisions of the <i>Building Act 1993</i>	Appendix F
FRD 22	Statement on National Competition Policy	Appendix F
FRD 22	Application and operation of the <i>Public Interest Disclosures Act 2012</i>	Appendix F
FRD 22	Application and operation of the <i>Carers Recognition Act 2012</i>	Appendix F
FRD 22	Disclosure of consultancies over \$10,000	7.5
FRD 22	Disclosure of consultancies under \$10,000	7.5

Legislation	Requirement	Section
FRD 22	Disclosure of reviews	7.5
FRD 22	Disclosure of ICT expenditure	7.2
FRD 22	Asset maturity assessment	7.5
FRD 22	Statement of availability of other information	Appendix G
FRD 22	Summary of environmental performance	Appendix E
FRD 24	Reporting of environmental data by government entities	Appendix E
FRD 25	Local Jobs disclosures in the Report of Operations	7.5
FRD 29	Workforce data disclosures in the Report of Operations Public Service Employees	Appendix B
SD 5.2	Annual reporting	Annual report
Compliance attestation and declaration		
SD 5.1.4	Financial management compliance attestation	Appendix E
SD 5.2.3	Declaration in report of operations	Auditor-General's foreword
Financial report		
Declaration		
SD 5.2.2	Declaration in financial statements	7.6
Other requirements under Standing Direction 5.2.1		
SD 5.2.1(a)	Compliance with the <i>Financial Management Act 1994</i> , Standing Directions, the Instructions, applicable Australian Accounting Standards and Financial	7.6
Other disclosures as required by FRDs in notes to the financial statements		
FRD 9	Departmental disclosure of administered assets	7.6
FRD 13	Disclosure of parliamentary appropriations	7.6
FRD 21	Disclosures of responsible persons and executive officers in the financial report	7.6
FRD 103	Non-current physical assets	7.6
FRD 109	Intangible assets	7.6
FRD 110	Cash flow statements	7.6
FRD 112	Defined benefit superannuation obligations	7.6
FRD 114	Financial instruments	7.6
FRD 120	Accounting and Reporting Pronouncements Applicable to 2022–23 Reporting Period	7.6
FRDs applicable to VAGO with no disclosures to make in 2023–24		
FRD 11	Disclosure of ex gratia expenses	-
FRD 12	Disclosure of major contracts	-
FRD 17	Wage inflation and discount rates for employee benefit	-

Legislation	Requirement	Section
FRD 22	Major contracts	-
FRD 22	Disclosure of government campaign advertising	-
FRD 22	Procurement complaints	-
FRD 30	Standard requirements for the publication	-
SD 5.2.1(b)	Compliance with Model Financial Report for Government Departments	-
Audit Act 1994		
S75 (2) (a)	Comply with the <i>Financial Management Act 1994</i>	See above
S75 (2) (b)	An account of the implementation of the Annual Plan	Appendix A
S75 (2) (c)	The names of any person the Auditor-General has delegated power	Appendix F
S75 (2) (d)	Resolutions of Parliamentary Committees	N/A
S75 (2) (e)	Summary of our quality control policies and procedures	6
S75 (2) (f)	Additional auditing and assurance standards applied during the year	N/A

Source: VAGO.