

Annual Plan 2025–26

June 2025



Annual Plan 2025–26

The Victorian Auditor-General's *Annual Plan 2025–26*
was prepared pursuant to the requirements of
section 73 of the *Audit Act 1994* and
tabled in the Parliament of Victoria on 18 June 2025

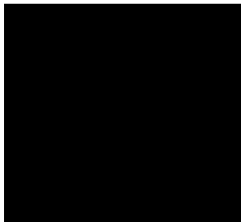
The Hon Shaun Leane MLC
President
Legislative Council
Parliament House
Melbourne

The Hon Maree Edwards MP
Speaker
Legislative Assembly
Parliament House
Melbourne

Dear Presiding Officers

Under the provisions of the *Audit Act 1994*, I transmit my report *Annual Plan 2025–26*.

Yours faithfully



Andrew Greaves
Auditor-General
18 June 2025

The Victorian Auditor-General's Office (VAGO) acknowledges the Traditional Custodians of the lands and waters throughout Victoria. We pay our respects to Aboriginal and Torres Strait Islander communities, their continuing culture, and to Elders past and present.

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1.

Introducing our annual plan

What we do

Our role

The Auditor-General is an independent officer of the Victorian Parliament who is supported by the Victorian Auditor-General's Office (VAGO).

We provide assurance to Parliament and the Victorian community about how effectively and efficiently public sector agencies provide services and use public money.

Our work

Our vision is to support better lives for Victorians. We achieve this through an annual program of financial and performance audits and limited assurance reviews of public sector agencies.

Our work examines:

- how effective, efficient and economical government agencies, programs and services are
 - how well government agencies manage their resources
 - opportunities for government agencies to improve their management practices and systems
 - if government agencies are fairly presenting their annual financial statements and performance statements
 - if government agencies are complying with legislation and other requirements
 - if there is wastage or a lack of probity in the way that public resources are being managed.
-

Our forward work program

Our annual plan

Under the *Audit Act 1994*, the Auditor-General must table in Parliament an annual plan describing their proposed work program by 30 June.

This annual plan describes our 3-year forward work program.

It includes detailed information on the 20 performance engagements and 3 financial results of audit reports we plan to table in Parliament in 2025–26.

Our rolling planning cycle

We plan our work on a 3-year rolling cycle. Each year, we review our planned topics to ensure they are still relevant. We also make updates based on recent events, new government initiatives and in response to feedback from Parliament, government agencies and the community.

Our approach allows us the flexibility to add in important performance engagements that may emerge during the year.

Sometimes we may identify a topic that is sufficiently urgent to warrant replacing a topic already listed in a previously published annual plan. In these cases, we may defer a topic to a later year or cancel it altogether. We make these changes transparent by publishing a reconciliation of all previously published topics (Appendix B).

Who we audit

We audit more than 500 public sector organisations. This includes:

- public bodies, such as government departments, agencies and local councils
- state-owned companies
- entities that are not public bodies, but we agree to audit as a public-purpose arrangement under the *Audit Act 1994*.

These organisations cover a range of sectors.

We can also audit non-government organisations to see if they have used public money to deliver public services as intended.

Figure 1: Sectors within scope of audits



Each year, we list the entities we audited in the latest audit cycle in Appendix B of our Transparency Report.

How we share our work

We deliver reports to Parliament that summarise the results of our financial and performance engagements.

Our recurring financial audit reports are:

- the Auditor-General's report on the Annual Financial Report (AFR) of the State of Victoria
- results of audits on the financial outcomes and risks to financial sustainability of the:
 - local government sector
 - TAFE and university sectors.

We also publish reports on the findings and recommendations from our performance audits and reviews.

Sometimes we publish dashboards to accompany our reports. Dashboards visualise key financial data and make our findings more accessible to Parliament and the public.

Who we consult with

Consulting with the Public Accounts and Estimates Committee

The *Audit Act 1994* requires us to submit a draft of our Annual Plan to the Public Accounts and Estimates Committee (PAEC) for its consideration. We value PAEC's input and suggestions.

The *Audit Act 1994* requires us to note in our Annual Plan any PAEC suggestions that the Auditor-General has not adopted.

We have incorporated most of PAEC's feedback into this plan. We have not adopted PAEC's suggestion to conduct engagements, within this 3-year period, on the following topics:

- use of the Treasurer's Advance
- voluntary assisted dying.

We will continue to monitor both topics and consider if they are appropriate for a future engagement.

Consulting with public sector agencies

We also consult with the government departments and agencies that we propose to include in our engagements. We give them the opportunity to provide feedback throughout the planning process.

2.

Our financial audit work program

Financial auditing

What we do

Our financial audit services help maintain accountability, transparency and effective financial administration within the Victorian public sector. Our audit opinions provide Parliament and the community with confidence that financial reports and performance statements are reliable for informed decision-making.

Our parliamentary reports and dashboards provide information, insights and recommended improvements to help decision-makers.

Financial report audits

Our audit of an entity's financial report assesses if it presents financial results and information fairly, in accordance with relevant standards and legislation. We provide an independent opinion on the financial report, confirming the reliability of the published financial information.

Performance statement audits

We also audit the reliability and completeness of performance statements prepared in the local government, TAFE and water sectors and provide an independent audit opinion reflecting this.

Performance statements contain target and actual results against mandatory performance indicators established through Ministerial direction. Our assurance confirms the reliability of the published performance information.

Auditor-General's Report on the Annual Financial Report of the State of Victoria

A significant piece of assurance we provide Parliament and the Victorian community is the Auditor-General's audit opinion on the State of Victoria's AFR.

The AFR is a consolidation of the financial results of over 270 state-controlled entities. While we audit and provide opinions on the individual financial reports of these entities, we also audit and provide an opinion on the consolidated AFR.

Our opinion of the AFR provides assurance that the published financial outcomes of the State of Victoria, and within that the general government sector are reliable, meaning users can confidently use the information to inform their decisions.

This report is the only report to Parliament that we must make under section 57(1) of the *Audit Act 1994*. The act provides that we may comment on, and make recommendations about, more effective and efficient management of public resources and about proper accounts and records.

We use this report to provide our independent perspectives on the state of finances. We also prepare a dashboard as a companion product to our audit opinion on the AFR to Parliament. It brings together current and historical financial information for the Victorian general government sector reported in past state budgets and opinions on the AFR.

Review opinion on the state budget

Each year, the government prepares estimated financial statements as part of its budget as required by the *Financial Management Act 1994*. This is often referred to as the state budget.

The purpose of the estimated financial statements is to set out the projected financial results for the Victorian general government sector based on the government's stated and expected financial policies and assumptions.

The *Audit Act 1994* requires the Auditor-General to conduct a review of the estimated financial statements, to confirm they have been prepared consistent with stated accounting policies, targets specified in the current financial policy objectives and strategies and assumptions outlined. The Auditor-General's report is included in Budget Paper 5: Statement of Finances, Chapter 1 – Estimated financial statements for the general government sector.

Grant acquittals Where public sector entities are publicly funded, entities can also be given grants to provide specific services to the community. Entities must use these funds appropriately and per the terms and conditions of the grant agreement.

Part of our work is understanding and testing the use of grants to provide confidence that public funds are used as agreed.

Results of audits Our results of audits reports analyse local government, TAFE and university sectors' financial outcomes and risks to financial sustainability. We highlight common internal control and financial reporting issues and make recommendations for improvement.

The reports provide entities within the relevant sector, and their stakeholders, with recommended areas of improvement to reliably manage resources. We aim to table these reports within 5 months of the relevant sector's financial year end.

As with other reports to Parliament, we produce a dashboard as a companion product to each report. These dashboards allow users to explore the individual financial outcomes of entities as well as gaining an overall sector perspective.

Our outputs Based on our entity profile for the latest audit cycle, we expect to deliver the following in 2025–26.

Figure 2: Opinions to be delivered in 2025–26

Audit opinions	Number
Opinions on entities' financial reports	545+
Opinions on entities' performance statements	109
Opinions on the AFR	1
Review opinions	
Estimate financial report review opinion	1
Grant acquittal certifications	
Grant acquittal certifications	175+

How we deliver our work

Our financial auditors

Our financial audit division, in conjunction with external audit firms, deliver financial audit services to our clients in the public sector.

We are structured by sector:

- education
- environment
- health and integrity
- human services, hospitals and housing
- infrastructure and transport
- justice and community safety
- local government
- whole of government.

We operate under a hybrid working model, which matches work modes with situations and needs. We combine the best of office-based and virtual work, empowering our staff to decide what works for them.

Our audit service providers

As our work program is significant, we supplement our workforce with 8 empanelled external audit firms from across Victoria. These audit service providers undertake audit work on our behalf.

Our audit service providers are our agents and therefore must adhere to the same capability, ethical requirements and quality control systems we hold ourselves to. We undertake considerable oversight throughout an audit cycle to ensure their services are consistent with our requirements.

Our financial audit process

Our process

We use a risk-based methodology and conduct our financial audits in accordance with the *Audit Act 1994* and the Australian Auditing Standards. As part of an audit, we:

- identify and assess the risks of material misstatement of a 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 methodology

To guide us in undertaking our financial audits, we have developed our audit methodology to support compliance with our standards and legislative requirements.

Our EPIC methodology integrates audit policy, guidance and procedures designed for the public sector to ensure we are testing the control systems of an entity's financial administration appropriately. We undertake 4 major processes.

Figure 3: Audit processes



How we communicate with our clients

We communicate throughout an audit to those charged with governance in each entity. While some of the key deliverables are required by legislation, others play a key role in effectively communicating our insights on the financial performance and position of an entity and its compliance with relevant reporting requirements.

Key deliverable documents include our ...	which ...
engagement letter	sets out the terms on which we undertake our audit, and the respective roles and responsibilities of both the preparer and auditor.
audit strategy	demonstrates our understanding of the audit context, our assessment of financial reporting risks and our proposed response to these risks.
audit fee letter	provides management with an estimate of the reasonable audit costs based on our audit strategy.
management letters	describe significant control and financial reporting weaknesses found during the audit and provide recommendations to address those weaknesses.
closing report	details our audit findings and our conclusion on whether the financial report complies with the relevant reporting framework and is free from material misstatement.
audit report	includes our audit opinion – this is the statutory report we are required to provide, and it must be appended to the entity's annual financial report.
independence declaration (where required under specific legislation)	declares that we comply with the independence requirements of the Accounting Professional & Ethical Standards Board. We are only required to declare our independence for audits of financial reports where certain legislation applies, such as the <i>Corporations Act 2001</i> (Cth).

Timing of services

Most of our annual financial audits relate to entities with financial year-end dates of 30 June and, to a lesser extent, 31 December. This means there is a strong focus on delivering financial audits between July and September.

We work progressively across the entire calendar year to enable the efficient and effective use of our workforce and delivery of our services.

Audit fees

The audit work we provide to the Victorian public sector funds our financial audit division. Under section 29 of the *Financial Management Act 1994*, our audit fees must be determined based on reasonable cost recovery. This means our people and our work must be effective and efficient.

3.

Our performance engagement work program

Performance engagements

What we do

Our performance engagements assess if government agencies are delivering their programs and services effectively, economically and efficiently, and complying with relevant laws.

Under the *Audit Act 1994* we can do 2 types of performance engagements:

Our ...	provide ...	This means we are ...
performance audits	reasonable assurance about an agency's performance.	highly confident in the accuracy of our conclusions.
performance reviews	limited assurance about an agency's performance.	moderately confident in the accuracy of our conclusions.

Reviews are generally more efficient than audits because they rely on less evidence. They also typically have a narrow scope with a focus on waste, probity or compliance. We use reviews to:

- quickly respond to emerging issues
- examine less complex activities.

By contrast, our audits require extensive evidence-gathering and substantiation. They typically focus on system-level issues and examine people-centred, complex or costly activities.

Our reports

Once we complete a performance engagement we table a report in Parliament that describes our findings. We may also publish an online dashboard to share important data and help readers visualise key findings.

Our reports promote accountability and transparency in government and provide assurance to Parliament about how agencies deliver their work. Where relevant, our reports include recommendations that aim to help agencies improve their performance.

How we deliver our work

Our methodology

We have developed a risk-based methodology to guide our work and support compliance with the *Audit Act 1994* and the Australian Auditing and Assurance Standards.

Our methodology is made up of manuals, guidance and procedures that outline the 4 phases of a performance engagement. Throughout all phases we test our findings with agencies to ensure we have a fair and balanced understanding of their work and performance.

Figure 4: Phases of a performance engagement



In phase ...	we ...
1	<ul style="list-style-type: none"> research and identify topics to examine.
2	<ul style="list-style-type: none"> do further research and stakeholder engagement to understand the activity we want to examine identify risks to agency performance identify an overall engagement objective and criteria that we will use to assess agency performance plan for how, when and who will deliver the engagement.
3	<ul style="list-style-type: none"> follow the plan developed in phase 2 gather information from audited agencies assess agency performance using the criteria we identified in phase 2 and form a conclusion against our overall engagement objective.
4	<ul style="list-style-type: none"> write and publish a report that details any significant findings and makes recommendations to deliver improvements.

The 3 'Es'

The concepts of effectiveness, economy and efficiency are central to how we assess agencies' performance during an engagement. The 3 Es are described in our legislation and the Australian Auditing and Assurance Standards.

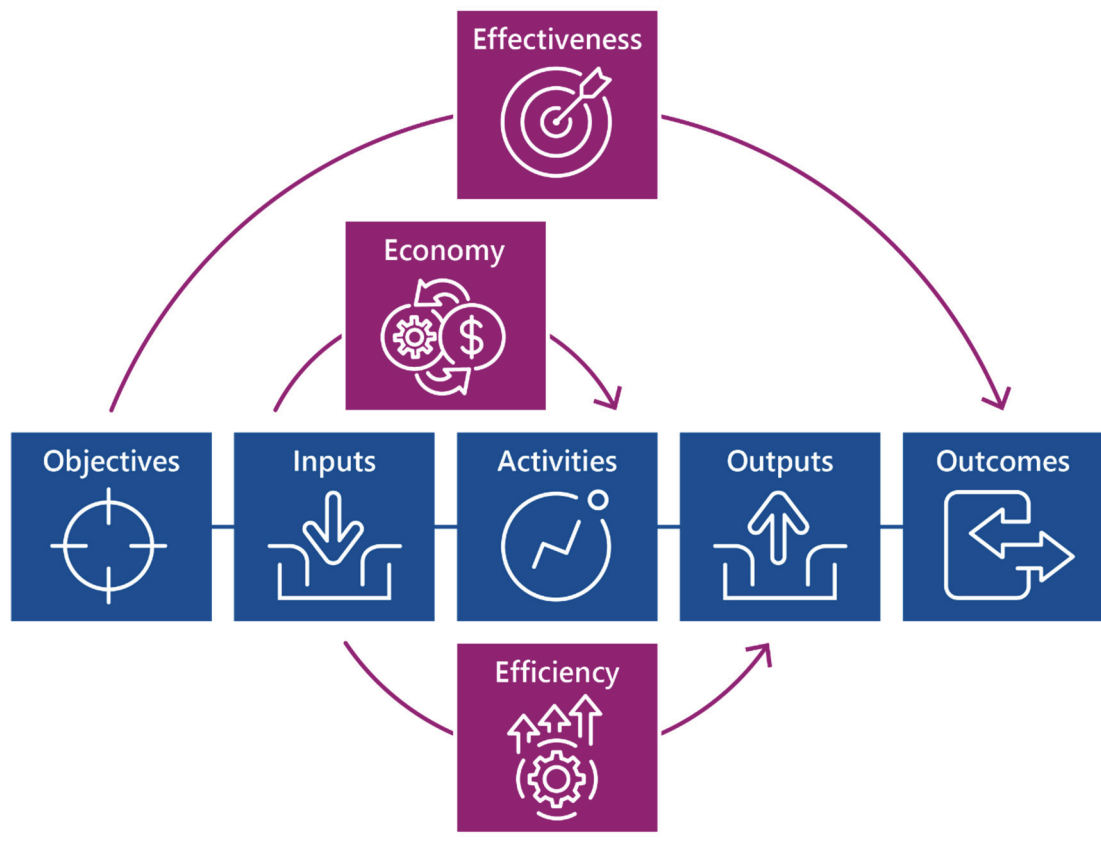
We also focus on compliance and may examine if an agency follows all relevant laws. We can consider compliance alongside effectiveness, economy and efficiency, or as a standalone focus.

We use ...	to examine if an agency has ...	An example is if the ...
effectiveness	achieved its objectives at the program or service level or as a whole entity.	<ul style="list-style-type: none"> Department of Jobs, Skills, Industry and Regions' travel voucher scheme increased Victorian tourism.
efficiency	minimised inputs to deliver their intended outputs or maximised outputs for a given level of input (in terms of quality, quantity and timing).	<ul style="list-style-type: none"> cost of delivery per travel voucher met a best practice benchmark for grant delivery cost of overall delivery using the automated digital service platform was less than the cost using the previous manual system.
economy	minimised the cost of delivering a service or program, within operational requirements.	<ul style="list-style-type: none"> auditee competitively sourced its resources (for example, people, advertising or a digital system) to administer the grant program auditee can demonstrate that they purchased its resources at fair market price.

Relationship between the 3 Es

Taken together, these concepts help us design our performance engagements to assess how well government agencies are delivering their services and programs, and if they are using public money as intended.

Figure 5: Relationships between the 3 Es



Developing our work program

Our planning process

We aim to design a work program that delivers reports that are credible, relevant, timely and informative for both Parliament and the community.

The range of issues and topics we could focus our performance engagements on is vast. We use our strategic planning framework to narrow our focus to the most significant issues facing Victorians. We also consider topics where our assessment can have the most impact and influence.

Our framework is detailed in Figure 6.

Figure 6: Our planning framework



How we identify potential topics

Each year we can deliver around 20 performance engagements. This depends on a range of factors, such as:

- available resources
- the complexity and breadth of each proposed engagement
- the availability and timeliness of the provision of data and information by auditees.

We use information from a range of sources to help develop potential topics. These include:

- referrals from Members of Parliament
- issues that citizens, community groups or advocacy groups have raised through correspondence to the Auditor-General or through our stakeholder consultation processes
- issues raised by government departments
- information we gather from external reports, data analysis, budget papers, annual reports and other sources.

We also use information from our financial audit work program to identify potential topics for performance engagements.

Creating a balanced program

After we consider the merits of each individual potential topic, we assess all proposed topics as a program.

This helps us make sure our program is balanced and relevant. Factors we consider include:

- the significance of each proposed engagement, including its relationship to government priorities
 - the risks associated with a service area or program and the consequences of poor performance
 - the overall balance of themes, issues and engagement types (audits and reviews)
 - any resourcing and timing matters.
-

Our key focus areas

Overview

Over the next 3 years our performance engagement program will address a broad range of risks facing the public sector and examine significant services, programs and projects.

We will have a particular focus on several key areas or themes. These are:

- government services for vulnerable communities
- adapting to climate change and managing growth
- transparency and accountability.

We are also planning some engagements that link to previous reports to form a series.

We have an ongoing commitment to working with First Nations people and communities to explore potential audit topics. We are developing a First Nations engagement strategy to guide this work and ensure we have respectful and useful dialogue.

Government services for vulnerable communities

We are interested in how well government agencies are planning and delivering services for all Victorians, especially those from vulnerable communities. These communities include:

- First Nations people

- people with disability
- children in state care
- people experiencing mental illness
- people experiencing family violence.

Historically, these people and communities have often faced challenges accessing services and support.

Our proposed engagements focusing on these groups include:

- Cherry Creek Youth Justice Centre
 - Forensic mental health services
 - Implementation of the Child Safe Standards
 - Maternal and child health services for vulnerable families
 - Out-of-home care services
 - Preventing family violence
 - Victorian Legal Aid.
-

Adapting to climate change and managing growth

We understand that Victoria will continue to face the challenges of adapting to climate change while continuing to build housing and infrastructure to accommodate a growing population. Recently the government has outlined its approach to this in its 2025 Plan for Victoria.

Our proposed engagements focusing on these issues include:

- Climate-related disclosure reporting
 - Managing drainage schemes in Melbourne's growth areas
 - Meeting offshore wind energy generation targets
 - Regulating Victoria's threatened species
 - Supporting the transition out of native forest logging
 - Victorian Energy Upgrades program.
-

Transparency and accountability

Parliament and the community need transparent information about how government agencies are delivering services and spending taxpayer money. This includes accurate information about whether major projects are on track and if government is achieving value for money on its investments.

As well as our 2 recurring engagements – Major projects performance reporting and Responses to performance engagement recommendations – the following proposed engagements are focused on increasing transparency and accountability:

- Compliance with government advertising requirements
 - Government programs supporting private-sector innovation
 - Government support for major events
 - Investing in early intervention programs
 - Modernising myki
 - VicRoads joint venture performance.
-

Our current engagement series

When we develop our forward program, we always consider the relationship between our proposed engagements and past reports to decide if we should develop a series. A series may focus on:

- public sector activity that has multiple parts and impacts all agencies, such as cybersecurity
- an area of service delivery or public policy that applies to multiple groups of citizens, such as literacy and numeracy
- specific cohorts of citizens and their experiences across a range of public sector activity, such as children in state care.

We have several current series.

Series theme	Past engagements	Proposed engagements
Cybersecurity	<ul style="list-style-type: none"> • <i>Cybersecurity: Cloud Computing Products</i> (2023) • Cybersecurity of IT servers (in progress) 	<ul style="list-style-type: none"> • Cybersecurity in local government
Education outcomes	<ul style="list-style-type: none"> • <i>Effectiveness of the Tutor Learning Initiative</i> (2024) • <i>Literacy and Numeracy Achievement Outcomes for Victorian Students</i> (2024) 	<ul style="list-style-type: none"> • Managing school improvement • Student outcomes in alternative education settings
Emergency health care	<ul style="list-style-type: none"> • <i>Access to Emergency Healthcare</i> (2024) 	<ul style="list-style-type: none"> • Reducing demand on ambulance services • Urgent care services
Mental health	<ul style="list-style-type: none"> • <i>Access to Mental Health Services</i> (2019) • <i>Child and Youth Mental Health</i> (2019) 	<ul style="list-style-type: none"> • Emergency mental health services • Forensic mental health services • Schools Mental Health Fund and Menu
Services for people with disability	<ul style="list-style-type: none"> • <i>State Trustees' Financial Administration Services</i> (2025) • <i>Guardianship and Decision-making for Vulnerable Adults</i> (2024) • <i>Supporting Students with Disability</i> (2023) • <i>Correctional Services for People with Intellectual Disability or an Acquired Brain Injury</i> (2023) • <i>Accessibility of Tram Services</i> (2020) 	<ul style="list-style-type: none"> • Including Victorians with disability

4.

2025–26 parliamentary reports






Overview

Our planned 2025–26 reports

In 2025–26, we plan to table in Parliament:

- 3 financial audit reports (see Section 2 for more detail):
 - Auditor-General's Report on the Annual Financial Report of the State of Victoria: 2024–25
 - Results of 2024–25 audits: local government
 - Results of 2024 audits: TAFEs and universities
 - 20 performance engagement reports. This includes 14 reports on performance audits and 6 on performance reviews.
-

Our 3-year performance engagement work program

	2025–26	2026–27	2027–28
<p>Communities and families</p> 	<ul style="list-style-type: none"> - Delivering school infrastructure projects - Maternal and child health services for vulnerable families - Out-of-home care services 	<ul style="list-style-type: none"> - Delivering safe and secure community housing - Emergency mental health services - Free kinder - Implementation of the Child Safe Standards - Managing school improvement - Preventing family violence - Reducing demand on ambulance services - Re-engaging school students 	<ul style="list-style-type: none"> - Foster care services - Including Victorians with disability - Reducing the harm caused by alcohol and other drugs - Schools Mental Health Fund and Menu - State-managed aged care services - State-owned childcare centres - Student outcomes in alternative education settings - Urgent care services - Women's specialist health care
<p>Justice and regulation</p> 	<ul style="list-style-type: none"> - Ravenhall prison: rehabilitating and reintegrating prisoners – part 2 - Reducing the harm caused by distracted drivers 	<ul style="list-style-type: none"> - Cherry Creek Youth Justice Centre - Court case management system - Real estate underquoting - Upgrading the fines management system 	<ul style="list-style-type: none"> - Forensic mental health services - Rental standards - Tobacco licensing - Victorian Legal Aid
<p>Environment and planning</p> 	<ul style="list-style-type: none"> - Climate-related disclosure reporting - Follow-up of Reducing Bushfire Risks - Managing drainage schemes in Melbourne's growth areas - Supporting the transition out of native forest logging 	<ul style="list-style-type: none"> - Climate-related disclosure reporting by government agencies - Regulating Victoria's threatened species - Victorian Energy Upgrades program 	<ul style="list-style-type: none"> - Emergency management – public information and warnings - Meeting offshore wind energy generation targets - Victoria's planning system reforms
<p>Transport and infrastructure</p> 	<ul style="list-style-type: none"> - Improving bus services - Maintaining the condition of state-managed roads - Major projects performance reporting 2025 - Modernising myki - VicRoads joint venture performance 	<ul style="list-style-type: none"> - Improving safety on local roads and streets - Major projects performance reporting 2026 - Managing Victoria's firefighting fleet 	<ul style="list-style-type: none"> - Follow-up of Integrated Transport Planning - Major projects performance reporting 2027
<p>Public administration and economic development</p> 	<ul style="list-style-type: none"> - Fair payments for small business - Follow-up of Services Victoria: Digital Delivery of Government Services - Government programs supporting private-sector innovation - Investing in early intervention programs - Responses to performance engagement recommendations: annual status update 2025 - Service delivery performance 2025 	<ul style="list-style-type: none"> - Compliance with government advertising requirements - Cybersecurity in local government - Government support for major events - Responses to performance engagement recommendations: annual status update 2026 	<ul style="list-style-type: none"> - Integrity of WorkCover insurance claims processes - Use of generative artificial intelligence in the Victorian public sector - Responses to performance engagement recommendations: annual status update 2027

Proposed engagement topics for 2025–26

Climate-related disclosure reporting

Why this is important

In September 2024, the Australian Accounting Standards Board (AASB) issued a mandatory sustainability reporting standard (AASB S2 *Climate-related Disclosures*) that applies to reporting periods beginning on or after 1 January 2025. This reporting standard includes how entities need to calculate and report their direct and indirect greenhouse gas emissions. Entities will phase into the new requirement from 1 July 2024 to 1 July 2027 based on their size or level of emissions.

Under changes to the *Corporations Act 2001* (Cth), large corporations need to disclose information about their greenhouse gas emissions and how they manage climate-related risks and opportunities. We presently understand that these changes apply to a small number of state-owned companies.

On 28 January 2025, the Australian Auditing and Assurance Standards Board (AuASB) approved the adoption of the International Standard on Sustainability Assurance 5000 *General Requirements for Sustainability Assurance Engagements in Australia*. AuASB Standard on Sustainability Assurance 5000 *General Requirements for Sustainability Assurance Engagements* (ASSA 5000) will apply to sustainability assurance engagements for reporting periods beginning on or after 1 January 2025.

For mandatory climate reporting under the *Corporations Act 2001* (Cth), ASSA 5000 will be subject to the phasing in of limited and reasonable assurance under AuASB Australian Standard on Sustainability Assurance 5010 *Timeline for Audits and Reviews of Information in Sustainability Reports under the Corporations Act 2001*.

The Department of Treasury and Finance has required disclosure of information on aspects of energy and resource consumption and environmental performance in agencies' annual reports of operations since July 2022 under Financial Reporting Direction 24. However, it is yet to establish requirements for how the wider public sector should apply AASB S2 *Climate-related Disclosures*, although it has signalled that greater scrutiny on climate impacts and increased disclosures are coming.

While not subject to the *Corporations Act 2001* (Cth), Victoria's water corporations nonetheless have reported climate-related information under the National Greenhouse and Energy Reporting Scheme. This means they have a mature greenhouse emissions reporting model.

By assessing the completeness and reliability of water corporations' reporting, our engagement could help inform the Department of Treasury and Finance's approach to AASB S2 *Climate-related Disclosures*. It will also provide assurance that the environmental information disclosed by these bodies is reliable.

What we plan to examine

We plan to examine if Victoria's water corporations' climate-related disclosure reporting is complete and reliable.

Who we plan to examine

Greater Western Water
Melbourne Water
South East Water
Yarra Valley Water

Delivering school infrastructure projects

Why this is important

The Victorian School Building Authority (VSBA) is a group within the Department of Education responsible for delivering \$18.5 billion in school infrastructure for Victoria's growing population. The VSBA manages large-scale school building projects, including procuring and managing builders, project managers and design consultants to deliver new schools and large upgrade and modernisation projects.

The VSBA uses project specifications for capital works projects to align construction work with the needs of school communities.

In 2023–24, the department responded to PAEC's Financial and Performance Outcomes Questionnaire. It reported that 65 VSBA projects would cost more than planned. The total variation across the 65 projects was \$444 million.

It also reported that the completion dates of 48 projects had been moved to later, mostly by 10 months or more.

School capital infrastructure projects running over time and budget should be closely examined to ensure government commitments and the needs of schools are being met.

What we plan to examine

We plan to examine if school capital infrastructure projects (new schools and large upgrade and modernisation projects) are delivered on time, within budget, and meet school needs.

Who we plan to examine

Department of Education (Victorian School Building Authority)

Fair payments for small business (limited assurance review)

Why this is important

Managing cashflow is important for small businesses. As the Victorian Government purchases many goods and services from small businesses, it should lead by example and make sure it pays invoices in a timely manner.

In 2021, the Victorian Government amended its Fair Payments Policy to provide better cashflow certainty for businesses as they recovered from the effects of the COVID-19 pandemic. Departments and select agencies must pay invoices of up to \$3 million within 10 business days. If agencies do not make payments within 10 business days, they are liable to pay penalty interest.

In 2023–24 Victorian Government departments paid 549,098 invoices and agencies paid 946,556 invoices. The Victorian Small Business Commissioner reported 84 per cent of invoices for contracts less than \$3 million were paid within 10 days.

However, it does not report on which departments and agencies are non-compliant.

What we plan to examine

We plan to examine if Victorian Government departments are making fair and timely payments to small businesses.

Who we plan to examine

All departments
Victorian Small Business Commission

Follow-up of Reducing Bushfire Risks (limited assurance review)

Why this is important

The risk of bushfire can be reduced by managing the amount of flammable material available, such as through planned burns. Fuel management can reduce the spread and intensity of bushfires, making it easier for fires to control and reducing their impact on the community and environment.

The Department of Energy, Environment and Climate Action has a statewide target to reduce fuel-driven bushfire risk by at least 30 per cent. To achieve this, the department and the Country Fire Authority (CFA) deliver a Joint Fuel Management Program, with targets for fuel management activities. People living in bushfire-prone areas may face catastrophic impacts if the department and the CFA do not meet these targets.

In 2020, we tabled our *Reducing Bushfire Risks* report. We made 17 recommendations to the former Department of Environment, Land, Water and Planning and the CFA to strengthen their fuel management approach.

Although the department and the CFA report they have met the statewide risk-reduction target in recent years, they have not met the target for the Grampians region. Given the recent Grampians bushfires, it is timely to assess the extent to which the department and the CFA implemented our recommendations in that region.

What we plan to examine

We plan to examine how the Department of Energy, Environment and Climate Action and the Country Fire Authority implemented our recommendations from *Reducing Bushfire Risks*, with a focus on their fuel management activities in the Grampians region.

Who we plan to examine

Department of Energy, Environment and Climate Action
Department of Justice and Community Safety
Country Fire Authority

Further information

This is a follow-up to our report *Reducing Bushfire Risks* (2020).

Follow-up of Service Victoria – Digital Delivery of Government Services (limited assurance review)

Why this is important

People are increasingly using online platforms for major purchases and financial transactions. Digital services can be more convenient for customers, reduce demand for in-person services and reduce costs.

In 2015, the government set up Service Victoria within the Department of Premier and Cabinet to modernise how people access government services. In 2023, Service Victoria transferred to the new Department of Government Services. Today, people can access more than 130 services through Service Victoria, including applying for a Digital ID, Working with Children Check and liquor licence.

Our 2021 report *Service Victoria – Digital Delivery of Government Services* found that Service Victoria had improved customer experience by moving services online. However, we also found that it had not reduced transaction costs as intended.

What we plan to examine	We plan to examine how Service Victoria implemented our recommendations from <i>Service Victoria – Digital Delivery of Government Services</i> (2021), including if it is lowering government transaction costs as intended.
Who we plan to examine	Department of Government Services (Service Victoria)
Further information	This is a follow-up to our report <i>Service Victoria – Digital Delivery of Government Services</i> (2021).

Government programs supporting private-sector innovation

Why this is important	<p>Innovation can improve productivity, leading to higher economic growth and incomes.</p> <p>In recent years the Victorian Government has committed to supporting innovation through its Innovation Statement (2021) and Economic Growth Statement (2024).</p> <p>There are several programs that aim to support innovation by private businesses. This includes the Breakthrough Victoria Fund, managed by the state-owned company Breakthrough Victoria. The Victorian Government originally committed \$2 billion to this program. Other initiatives include those delivered by LaunchVic.</p> <p>As innovation carries risks, it is important that government funding decisions are informed by sound decision-making frameworks and can demonstrate the achievement of value for use of public funds.</p>
What we plan to examine	We plan to examine if government programs supporting business innovation are informed by sound decision-making frameworks and are achieving their intended outcomes.
Who we plan to examine	<p>Department of Jobs, Skills, Industry and Regions</p> <p>Breakthrough Victoria</p> <p>LaunchVic</p>

Improving bus services

Why this is important	<p>Buses are a relatively low-cost travel option that carry over 135 million passengers each year. Over 80 per cent of people in urban areas live within walking distance of a bus stop. Over 400 bus routes operate in metropolitan Melbourne and more than 50 regional towns and cities have a local bus network.</p> <p>Released in 2021, Victoria's Bus Plan is the government's long-term strategy to improve the bus network. It has 6 priority actions to improve user experience and a pipeline of projects to be delivered up to 2030.</p> <p>The Bus Plan commits to a productive, environmentally sustainable bus network. It aims to increase the number of people choosing to take the bus by delivering simple, safe, reliable and comfortable journeys.</p> <p>In November 2024, the Victorian Government released Victoria's Zero Emission Bus Transition Plan, which supports the Bus Plan's objective to reduce emissions. The Department of Transport</p>
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and Planning has also recently implemented new bus routes, route changes and timetable updates.

This engagement will examine the performance of Victoria's bus services, including if the Bus Plan is on track to achieve its intended objectives and targets.

What we plan to examine We plan to examine if the Bus Plan is on track to deliver its intended benefits.

Who we plan to examine Department of Transport and Planning
A selection of bus operators

Investing in early intervention programs

Why this is important Early intervention programs aim to support people when they first need help, before they reach a crisis point. This not only ensures that people get the help they need but can also avoid the higher costs that come with providing acute services.

Examples of early intervention programs include:

- preventing family violence and supporting victim-survivors
- supporting children at risk of homelessness or violence
- youth crime prevention and support for a stable youth justice system
- student health and wellbeing at schools.

Since 2021–22, the Department of Treasury and Finance's (DTF) Early Intervention Investment Framework has supported \$2.7 billion in early intervention initiatives. DTF expects the framework will generate around \$3 billion in benefits over the next decade, primarily by reducing demand for government services.

To receive funding under the framework, departments present business cases to DTF that include outcome measures that assess the impact of their early intervention initiatives and estimate avoided costs.

DTF supports departments to develop outcome measures and verifies their estimates. As part of the state budget process, DTF reviews departments' business cases to ensure they align with the framework's aims.

What we plan to examine We plan to examine if the initiatives funded under the early intervention initiative are evidence-based and are being delivered in a way that enables benefits to be assessed.

Who we plan to examine Department of Treasury and Finance
Department of Education
Department of Families, Fairness and Housing
Department of Health
Department of Justice and Community Safety

Maintaining the condition of state-managed roads

Why this is important Victoria has more than 200,000 kilometres of roads. This includes freeways and arterial roads, local roads and minor roads, and tracks in parks and forests. Of these, approximately 23,000 kilometres are classified as state roads and managed by the Department of Transport and Planning.

Roads that are in poor condition increase the cost to the community through increased vehicle costs and longer travel times. They are also more costly to maintain and repair.

In its financial statements for 2023–24, the department included an accumulated impairment for roads and bridges of \$1.24 billion at 30 June 2024 – an upward adjustment of \$54.9 million from the previous year.

It is vital that the department has effective policies and practices in place for road maintenance. This includes comprehensive asset information to support investment decisions, asset standards and efficient maintenance practices.

What we plan to examine We plan to examine if the Department of Transport and Planning is effectively maintaining state-managed roads and identify areas where asset management practices could be improved.

Who we plan to examine Department of Transport and Planning

Further information Our *Maintaining State-Controlled Roadways* report, tabled in 2017, looked at whether VicRoads’ road pavement maintenance program was soundly based and efficiently managed to achieve the desired outcomes for the state. The report identified an increasing road maintenance backlog and lower levels of service for road users, and the need for VicRoads to take a more strategic approach to road pavement maintenance.

Major projects performance reporting 2025 (limited assurance review)

Why this is important The Department of Treasury and Finance delivers Budget Paper 4: State Capital Program in May each year. It outlines the Victorian Government’s asset investment program.

As of May 2024, Victoria has committed to investing \$4.9 billion in new capital projects, including the expansion and redevelopment of three major hospitals and 100 new schools. There is a total of \$208 billion in new and existing capital projects underway.

Parliament and the community need transparent information about changes to the cost, time, scope and benefits of major projects. However, our previous reports have found that departments do not always accurately and consistently report on their major projects’ performance.

What we plan to examine We plan to examine if the information that departments publicly provide can be used to assess the impact of changes to major projects. We also plan to examine the factors driving significant project variations to better understand delivery risks.

Who we plan to examine All departments and agencies managing projects over \$100 million.

Managing drainage schemes in Melbourne's growth areas

Why this is important

A drainage scheme is a master plan for drainage in a specific catchment area. It outlines the water infrastructure needed to support urban development and helps make sure that development meets the appropriate standards for flood protection, water quality and waterway health.

Under drainage schemes, developers must submit plans for essential drainage works and contribute to paying the cost. This contribution can be a:

- non-works offer, where the developer helps pay for drainage works but does not build them itself
- works offer, where Melbourne Water encourages the developer to build drainage works in exchange for reimbursement.

Melbourne Water approves developer drainage plans and confirms that developers meet relevant conditions before the construction of new housing estates can begin.

There is limited information available about the time it takes Melbourne Water to approve drainage plans. The speed of approvals impacts the pace of development and the government's ability to achieve its housing targets, while also ensuring appropriate environment protections.

What we plan to examine

We plan to examine if Melbourne Water's planning and management of drainage schemes supports timely greenfield development.

Who we plan to examine

Melbourne Water

A selection of local councils

Maternal and child health services for vulnerable families

Why this is important

The Victorian Maternal and Child Health (MCH) Service is free and available to all Victorian families. It gives support to parents, babies and young children from birth until the child starts school. Victoria's 79 local councils deliver the service. The Enhanced MCH program provides additional support to vulnerable children and families who experience challenges or risk factors. These may include:

- the age of the parents
- family violence
- safety and health challenges
- social factors such as homelessness or unemployment.

Local councils deliver the Enhanced MCH program according to Department of Health guidelines. Services mainly take place inside clients' homes, local MCH centres and other community locations. Aboriginal and Torres Strait Islander families can also choose to access services at their local Aboriginal Community Controlled Organisation.

In 2024–25 the Victorian Government invested \$189.1 million in the MCH Service, including an extra \$29 million it allocated to meet demand. The government allocates funding for the Enhanced MCH program to local governments. Eligible families can access up to 20 hours of service delivery for children under 3. This is on top of the regular services under the Universal MCH program.

The only public performance measure for the Enhanced MCH program tracks quantity rather than quality. Our engagement will aid transparency about if it is reaching the families it aims to.

What we plan to examine	We plan to examine if the Enhanced Maternal and Child Health program is providing timely support to vulnerable families.
Who we plan to examine	Department of Health A selection of local councils Municipal Association of Victoria Safer Care Victoria
Further information	This engagement builds on our reports <i>Early Childhood Development Services: Access and Quality</i> (2011) and <i>Giving Victorian children the best start in life</i> (2007).

Modernising myki

Why this is important	<p>The electronic ticket system myki is used for travel on trains, trams and buses in Melbourne and parts of regional Victoria.</p> <p>In November 2021 the Victorian Government sought expressions of interest to deliver a more efficient and effective myki system. In 2023, the government awarded Conduent a \$1.7 billion contract to operate the existing system while also developing the capability for 'tap and go' fare payments. HCLTech is also under contract to develop a concession entitlement validation platform that will integrate with the new ticketing software.</p> <p>This engagement will examine the planning, procurement and implementation of the new myki contract, including a review of what other available technologies were considered.</p> <p>Given recent reports of project delays and contractual disputes, we will also assess how the project roll-out is progressing compared to the original contract.</p>
What we plan to examine	We plan to examine if the myki modernisation is on track to deliver a public transport ticketing system that achieves value for money and expected functionality.
Who we plan to examine	Department of Transport and Planning Department of Treasury and Finance Department of Premier and Cabinet VicTrack V/Line Conduent Convergint HCLTech Metro Trains Melbourne Yarra Journey Makers (operator of the Yarra Trams franchise)

**Further
information**

This engagement builds on several previous reports about public transport ticketing:

- *New Ticketing System Tender* (2007)
 - *Operational Effectiveness of the myki Ticketing System* (2015)
 - *Follow Up of Selected 2014–15 Performance Audits (Operational Effectiveness of the myki Ticketing System)* (2017).
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Out-of-home care services

**Why this is
important**

Out-of-home care is a temporary, medium or long-term living arrangement for children and young people who cannot live in their family home.

This includes:

- foster care – where a child is taken into care by a trained and approved foster carer
- kinship care – where a child is taken into care by a relative or family friend
- residential care – where a young person is placed into a home staffed by carers.

Children living in out-of-home care are more likely to have complex behavioural, psychological, medical and physical needs than other children.

Out-of-home care is essential for children who cannot live with their birth family. These children come from many cultural, religious and socioeconomic backgrounds but have generally experienced some degree of trauma from abuse, neglect or abandonment.

It is important that the Department of Families, Fairness and Housing understands the demand for out-of-home care to make sure it delivers suitable services to all children and young people who need them.

**What we plan to
examine**

We plan to examine if the Department of Families, Fairness and Housing is meeting demand for out of-home care services for Victorian children.

**Who we plan to
examine**

Department of Families, Fairness and Housing

**Further
information**

This engagement builds on our reports *Quality of Child Protection Data* (2022) and *Kinship Care* (2022).

Ravenhall prison: rehabilitating and reintegrating prisoners – part 2

**Why this is
important**

Many prisoners experience significant challenges reintegrating into the community after release. These can be exacerbated by issues such as:

- social disadvantage
- drug and alcohol use
- mental illness
- acquired brain injury
- homelessness
- unemployment.

Successfully rehabilitating and reintegrating prisoners is important for community safety. It can also ease overcrowding in prisons and reduce their high operational cost.

Ravenhall Correctional Centre opened in 2017. The state's contract with the prison's operator, The GEO Group Australia Pty Ltd, includes specific measures and targets to reduce recidivism and reintegrate prisoners after release. This was the first prison contract in Victoria to include bonuses for reducing reoffending.

However, during Ravenhall's first few years, changes to Victoria's bail laws increased the need for prisoner places. This led to the government allocating more remand and short-stay prisoners to Ravenhall than intended. These prisoners were not suitable for rehabilitation programs.

The demand on Victoria's prisons has now reduced, with inmate numbers dropping by more than a quarter since the 2019 peak. It is timely to examine whether Ravenhall is delivering on its promise of reducing reoffending.

What we plan to examine	We plan to examine if Ravenhall Correctional Centre is rehabilitating and reintegrating prisoners as intended.
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Who we plan to examine	Department of Justice and Community Safety (Corrections Victoria) ASGIP III Ravenhall Project Pty Ltd The GEO Group Australia Pty Ltd
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Further information	This engagement follows on from our report <i>Ravenhall Prison: Rehabilitating and Reintegrating Prisoners</i> (2020).
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Reducing the harm caused by distracted drivers

Why this is important	<p>Distracted driving – which includes using a mobile phone to text or send an email – is a significant contributor to harm on our roads. Not wearing a seat belt is also a major risk factor in collisions.</p> <p>In March 2023, the Victorian Government introduced distracted driver and seatbelt cameras, along with related road rules with fines and demerit points. The government invested \$33.7 million to establish AI-enabled mobile phone and seatbelt detection camera technology. The program is part of the broader Victorian Road Safety Strategy 2021–2030 that aims to halve road deaths by 2030.</p> <p>As of June 2024, 9 camera trailers operate across 200 locations. In 2023–24, the cameras photographed 12.2 million vehicles. Of these, Victoria Police approved approximately 110,000 infringements and issued traffic fines.</p> <p>The Department of Justice and Community Safety administers the cameras and outsources the operation of camera technology, IT systems and processes used to detect, record and verify data for offences to a service provider. Our <i>Auditor-General's Report on the Annual Financial Report of the State of Victoria: 2023–24</i> found that the department did not verify if the provider properly ensured all infringements were sent to police to issue fines. This raises concerns about if the program is working as intended to improve road safety.</p>
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What we plan to examine	We plan to examine if the distracted driver and seatbelt camera program is working as intended to improve road safety.
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Who we plan to examine Department of Justice and Community Safety
Victoria Police

Responses to performance engagement recommendations: annual status update 2025 (limited assurance review)

Why this is important Our performance engagements identify opportunities for public agencies to improve how they work. We do this by uncovering risks, weaknesses and poor performance, as well as by sharing examples of better practice. We then make recommendations to agencies to address areas for improvement.

Audited agencies are not required to accept, complete or publicly report on our recommendations. We conduct this annual review to monitor how agencies address our findings.

What we plan to examine We plan to examine if agencies implement our recommendations in a timely manner. For unresolved recommendations we will seek updates from agencies on:

- when they plan to address them
- their current implementation status
- actions taken to address them.

Who we plan to examine Agencies with unresolved recommendations from VAGO reports tabled to 30 June 2024.

Service delivery performance 2025 (limited assurance review)

Why this is important The Department of Treasury and Finance delivers Budget Paper 3: Service Delivery and department performance statements in May each year.

This budget paper outlines the Victorian Government's priorities for the goods and services (outputs) it will provide to Victorians. The department performance statements set the expectations for service delivery by specifying performance measures and targets that departments intend to meet.

Our previous reviews have focused on the extent to which the measures selected and reported by departments are relevant, reliable and prepared in line with the Department of Treasury and Finance's Resource Management Framework.

In this review, we will assess the performance of departments' service delivery. This will focus on departmental outputs and the extent to which they have met targets over time.

What we plan to examine We plan to examine the performance of departments' service delivery.

Who we plan to examine All departments

Supporting the transition out of native forest logging

Why this is important

The Victorian Government banned native timber logging on public lands from January 2024. This impacted up to 4,000 jobs in regional communities, mostly in Gippsland.

To support businesses and workers to transition out of native forest logging, the government announced the \$200 million Forestry Transition Program. It builds on the 2019 Victorian Forestry Plan, bringing the government's support to \$875 million.

The Forestry Transition Program provides business, worker, and community support packages, including the:

- Forestry Transition Fund, which supports businesses and industry groups to expand, diversify or start new businesses
- Timber Innovation Grants Program, which supports native timber industry businesses to invest in new opportunities
- Forestry Business Support Package, which compensates businesses that provided services to the former government agency VicForests.

Our engagement would provide transparency on whether funds are allocated and used according to the program's intent.

What we plan to examine

We plan to examine if the Forestry Transition Program is supporting Victoria's timber industry to transition from native timber logging.

Who we plan to examine

Department of Energy, Environment and Climate Action
Department of Jobs, Skills, Industry and Regions

VicRoads joint venture performance

Why this is important

Most adults in Victoria interact with VicRoads at least once a year, for services such as vehicle registrations and driver licence renewals.

In 2022, a consortium paid \$7.9 billion to enter a 40-year joint venture with the Victorian Government to provide registration and licensing services. As part of the concession agreement, the consortium can access state systems and data to develop other products and services.

We will explore how value for money was assessed and informed the government's decision to enter a joint-venture arrangement.

The joint venture was intended to lead to easier registration and licensing processes. But service targets for publicly reported performance measures on user satisfaction and timely customer service have been reduced and actual performance has been mixed.

This engagement will also examine how well the joint venture is performing against its contractual targets and the state's objectives for the concession. This will include assessing how the joint venture is managing Victorians' personal data.

What we plan to examine

We plan to examine if the VicRoads registration and licensing joint venture is achieving its intended benefits.

Who we plan to examine	Department of Transport and Planning
	Department of Treasury and Finance
	R&L Services Victoria Pty Ltd, as trustee for the Victorian R&L Services Trust (registration and licensing operator) known as VicRoads
	CP Services Victoria Pty Ltd as trustee for the Victorian CP Services Trust (custom plates operator)

5.

2026–28 parliamentary reports

Overview

Our planned 2026–27 and 2027–28 reports

This section describes the key focus areas that we plan to develop further into performance engagements for 2026–27 and 2027–28.

Each year, as part of our annual planning process, we will consider the continued relevance and appropriateness of these proposed topics. We will publish any changes we make in our future annual plans.

Proposed engagement topics for 2026–27

Cherry Creek Youth Justice Centre

We are interested in

If the new Cherry Creek Youth Justice Centre supports the rehabilitation of young people and is making them, and the centre staff, safer.

Who we plan to examine

Department of Justice and Community Safety

Further information

This engagement builds on our report *Managing Rehabilitation Services in Youth Detention* (2018).

Climate-related disclosure reporting by government agencies

We are interested in

The completeness and reliability of mandatory reporting on sustainability and greenhouse emissions by Victorian Government departments and agencies.

Who we plan to examine

All departments

Agencies subject to Department of Treasury and Finance climate impact and disclosure reporting requirements

Further information

This is the second in a series of engagements on the mandatory sustainability reporting under Australian Sustainability Reporting Standard, AASB S2 *Climate-related Disclosures*.

Compliance with government advertising requirements

We are interested in If government advertising campaigns comply with the *Public Administration Act 2004* and if they are cost-effective.

Who we plan to examine Department of Premier and Cabinet
Department of Treasury and Finance
A selection of departments

Further information This engagement builds on our report *Government Advertising* (2022).

Court case management system

We are interested in The progress of Court Services Victoria's project to upgrade the case management system for the Magistrates and Children's Courts, and if it is delivering value for money.

Who we plan to examine Court Services Victoria

Cybersecurity in local government

We are interested in Cybersecurity in local government and if councils are protecting their data with strong technical and administrative controls.

Who we plan to examine Selected local councils

Further information Victoria's Cyber Strategy 2021 set the Victorian Government's cyber agenda for the following 5 years. While the strategy does not specifically outline a role or funding for local councils in this area, cybersecurity is a Victorian Government priority.
This engagement builds on our report *Cybersecurity: Cloud Computing Products* (2023).

Delivering safe and secure community housing

We are interested in If the Department of Treasury and Finance's Housing Registrar is achieving its intended outcomes of ensuring the community housing sector is sustainable and meets the needs of tenants.
There is an opportunity to examine whether the Housing Registrar's compliance process is improving tenant experience.

Who we plan to examine Department of Families, Fairness and Housing
Department of Treasury and Finance

A selection of community housing agencies

**Further
information**

This topic builds on our previous report *Planning Social Housing* (2024).

Emergency mental health services

**We are
interested in**

If the Department of Health's emergency mental health services are timely and accessible for people experiencing poor mental health.

This includes how the department and health services plan and allocate resources and evaluate services.

**Who we plan to
examine**

Department of Health

A selection of health services and mental health providers

**Further
information**

This engagement builds on our reports *Access to Emergency Healthcare* (2024) and *Access to Mental Health Services* (2019).

Free kinder

**We are
interested in**

If the Free Kinder initiative is improving access to kindergarten services and achieving its intended outcomes.

**Who we plan to
examine**

Department of Education

**Further
information**

This is part of a series of engagements on the Best Start, Best Life early education program.

Government support for major events

**We are
interested in**

How government funding for major events is being managed, including if agencies can demonstrate economic and community benefits from the public funds invested.

**Who we plan to
examine**

Department of Jobs, Skills, Industries and Regions

Visit Victoria

A selection of major events entities

**Further
information**

We previously examined this issue in *State Investment in Major Events* (2007).

Implementation of the Child Safe Standards

We are interested in How regulators are working together to implement Victoria's Child Safe Standards, including if the standards are protecting children and young people from harm and abuse.

Who we plan to examine Department of Education
Department of Health
Commission for Children and Young People
Social Services Regulator
Victorian Registration and Qualifications Authority
Wage Inspectorate Victoria

Further information This engagement builds on our report *School Compliance with Victoria's Child Safe Standards* (2019).

Improving safety on local roads and streets

We are interested in How effectively agencies are implementing the Safe Local Roads and Streets Program to make Victoria's highest-risk local roads safer.

Who we plan to examine Department of Transport and Planning
Transport Accident Commission

Managing school improvement

We are interested in If the Department of Education's management of school improvement leads to improved student wellbeing and learning, increased teacher effectiveness and better resource allocation.

Who we plan to examine Department of Education

Managing Victoria's firefighting fleet

We are interested in If Victoria's firefighting fleet is fit-for-purpose.

Who we plan to examine Department of Energy, Environment and Climate Action
Department of Justice and Community Safety
Country Fire Authority
Fire Rescue Victoria

Further information	We are considering a series assessing agencies' maintenance of critical emergency management assets.
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Preventing family violence

We are interested in	If primary prevention activities are reducing family violence and violence against women.
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Who we plan to examine	Department of Education Department of Families, Fairness and Housing Department of Health Respect Victoria
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Further information	This engagement will form part of a series with other engagements focused on perpetrator intervention programs and the health and wellbeing of the specialist family violence workforce.
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Real estate underquoting

We are interested in	How Consumer Affairs Victoria's underquoting taskforce is addressing underquoting and ensuring that estate agents fulfill their obligation to give Victorian homebuyers accurate pricing information.
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Who we plan to examine	Consumer Affairs Victoria
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Reducing demand on ambulance services

We are interested in	If Ambulance Victoria's Secondary Triage and Medium Acuity Transport services are reducing demand on emergency departments and ambulance services.
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Who we plan to examine	Ambulance Victoria
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Further information	This engagement will form part of a series on initiatives to reduce demand on Victorian ambulance services and emergency departments along with the planned Urgent care services engagement.
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Re-engaging school students

We are interested in	If the Department of Education's programs for student disengagement are meeting demand and re-engaging school students.
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There is an opportunity to look at support for groups with lower attendance levels, including Aboriginal and Torres Strait Islander students and students experiencing socioeconomic disadvantage.

Who we plan to examine Department of Education

Further information This engagement builds on our previous report examining student re-engagement, *Effectiveness of the Navigator Program* (2022).

Regulating Victoria's threatened species

We are interested in If the Conservation Regulator, Parks Victoria and local councils are protecting Victoria's threatened species.

This includes the extent to which it enforces compliance with relevant laws and regulations designed to protect threatened species.

Who we plan to examine Department of Energy, Environment and Climate Action
A selection of local councils

Further information We examined the Conservation Regulator in our report *Regulating Victoria's Native Forests* (2022).

Upgrading the fines management system

We are interested in How the Department of Justice and Community Safety's project to upgrade the fines management system is progressing, and if it is on track to improve how infringements are enforced.

Who we plan to examine Department of Justice and Community Safety

Victorian Energy Upgrades program

We are interested in If the Victorian Energy Upgrades program has reduced energy demand and greenhouse gas emissions.

We are also interested in if the program complies with the *Victorian Energy Efficiency Target Act 2007* and its subordinate instruments.

Who we plan to examine Department of Energy, Environment and Climate Action
Essential Services Commission

**Further
information**

This is part of a series of engagements on Victoria's transition to renewable energy and net zero greenhouse gas emissions. We are currently undertaking an audit into whether Victoria's transition to renewable energy is on track, and propose to undertake a detailed audit into the delivery of Victoria's offshore wind energy target in 2027–28.

Proposed engagement topics for 2027–28

Emergency management – public information and warnings

We are interested in If agencies are delivering public information and emergency warnings as expected. This includes if arrangements under the Victorian Preparedness Framework are achieving their intended outcomes.

Who we plan to examine Emergency Management Victoria (Department of Justice and Community Safety)
Department of Energy, Environment and Climate Action

Follow-up of Integrated Transport Planning

We are interested in The Department of Transport and Planning's progress on the action plan it developed in response to the findings and recommendations of our 2021 report *Integrated Transport Planning*.

Who we plan to examine Department of Transport and Planning

Further information This a follow-up to our report *Integrated Transport Planning* (2021).

Forensic mental health services

We are interested in If mental health services in mainstream prisons and at the specialist Thomas Embling Hospital are meeting demand.
Aboriginal and Torres Strait Islander people are overrepresented in Victorian prisons and there is an opportunity to examine if agencies are meeting their needs.

Who we plan to examine Department of Health
Department of Justice and Community Safety
Victorian Institute of Forensic Mental Health (Forensicare)

Foster care services

We are interested in If children in foster care have a safe and stable environment that meets their protection and care needs. This will include examination of recent reforms to the foster care system, including increases to the number of therapeutic placements and the new carer support networks.

Who we plan to examine Department of Families, Fairness and Housing
A selection of foster care agencies

**Further
information**

This engagement will form part of a series on out-of-home care, including our proposed Out-of-home care services engagement.

Including Victorians with disability

**We are
interested in**

The progress of Inclusive Victoria: State Disability Plan (2022–2026) and if it is meeting its intended outcomes.

There is opportunity to focus on specific areas of the plan, such as targets for:

- increasing the number of people with disability working in the Victorian Public Service
 - improving access to health services
 - upgrading state-funded housing for people with disability.
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**Who we plan to
examine**

Department of Families, Fairness and Housing

**Further
information**

This engagement builds on our previous reports:

- *Accessibility of Tram Services* (2020)
 - *Supporting Students with Disability* (2023)
 - *Correctional Services for People with Intellectual Disability or an Acquired Brain Injury* (2023).
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Integrity of WorkCover insurance claims processes

**We are
interested in**

How WorkSafe Victoria is managing the WorkCover insurance scheme.

**Who we plan to
examine**

WorkSafe Victoria

Meeting offshore wind energy generation targets

**We are
interested in**

If government agencies are on track to meet their offshore wind energy generation targets. Under the *Renewable Energy (Jobs and Investment) Act 2017*, the target is at least 2 gigawatts by 2032 and 4 gigawatts by 2035.

**Who we plan to
examine**

Department of Energy, Environment and Climate Action
Department of Transport and Planning

**Further
information**

This is part of a series of engagements on Victoria's renewable energy transition. This audit will follow our current audit into whether Victoria's transition to renewable energy is on track. We will also undertake an audit into the performance of the Victorian Energy Upgrades program in 2026–27.

Reducing the harm caused by alcohol and other drugs

We are interested in If the Department of Health's alcohol and other drugs services are accessible, meet demand, and are effectively reducing harm. There is opportunity to look at services for Aboriginal and Torres Strait Islander people and people with mental illness, 2 cohorts who experience higher rates of harm caused by alcohol and other drugs.

Who we plan to examine Department of Health

Further information This engagement builds on our report *Victoria's Alcohol and Other Drug Treatment Data* (2022).

Rental standards

We are interested in How effectively the renting taskforce established by Consumer Affairs Victoria is ensuring compliance with rental standards and achieving better wellbeing and safety outcomes for renters.

Who we plan to examine Consumer Affairs Victoria

Schools Mental Health Fund and Menu

We are interested in If the Department of Education's Schools Mental Health Fund and Menu and Mental Health in Primary Schools initiatives support government schools to meet their students' mental health and wellbeing needs.

Who we plan to examine Department of Education

Further information This engagement builds on our report *Principal Health and Wellbeing* (2023).

State-managed aged care services

We are interested in How the Department of Health manages state-funded aged care services, and if the department is meeting the needs of people living in regional and rural areas who face barriers to accessing appropriate aged care.

Who we plan to examine Department of Health

Further information This engagement builds on our previous *Aged Care* (1993) and *Conditions of public sector residential aged care facilities* (2006) reports.

State-owned childcare centres

We are interested in	If state-owned childcare centres are being set up on time, within budget, and in areas of greatest need.
Who we plan to examine	Department of Education (Victorian School Building Authority and Early Learning Victoria)
Further information	This is part of a series of engagements on the Best Start, Best Life early education program.

Student outcomes in alternative education settings

We are interested in	If students in alternative education settings have similar learning and achievement outcomes to their peers in classroom settings.
Who we plan to examine	Department of Education
Further information	This builds on our report <i>Literacy and Numeracy Achievement Outcomes for Victorian Students</i> (2024).

Tobacco licensing

We are interested in	<p>The establishment of the new tobacco regulator with powers under the <i>Tobacco Amendment (Tobacco Retailer and Wholesaler Licensing Scheme) Act 2024</i>. This includes how the new licensing scheme is operating.</p> <p>It is important that the new regulator can effectively assess license applications and inspect retailer premises in accordance with the legislation.</p>
Who we plan to examine	Department of Health

Urgent care services

We are interested in	<p>If non-emergency urgent care services are working as intended to reduce demand on hospital emergency departments.</p> <p>Urgent care services consist of Nurse-on-Call, Virtual Emergency Care and Urgent Care Clinics.</p>
Who we plan to examine	<p>Department of Health</p> <p>A selection of health services</p>

**Further
information**

This engagement will form part of a series on initiatives to reduce demand on Victorian ambulance services and emergency departments along with the planned Reducing demand on ambulance services engagement.

Use of generative artificial intelligence in the Victorian public sector

**We are
interested in**

If Victorian public sector agencies comply with the Department of Premier and Cabinet's safeguards and Department of Government Services guidelines when they use generative AI.

Victorian Public Service employees can use generative AI to generate complex work that may serve as the basis for government decisions and advice. But they must do this without compromising the privacy of sensitive information or the quality of government decisions.

**Who we plan to
examine**

Department of Government Services
Department of Premier and Cabinet
A selection of government agencies

Victoria's planning system reforms

**We are
interested in**

How planning authorities are implementing Victoria's Housing Statement's planning reforms. This includes if they are reducing approval timeframes for eligible types of homes.

**Who we plan to
examine**

Department of Transport and Planning
A selection of local councils

**Further
information**

This engagement is the second in a series on Victoria's Housing Statement, following the planned 2025–26 Managing drainage schemes in Melbourne's growth areas engagement.

Victorian Legal Aid

**We are
interested in**

If Victorian Legal Aid provides needs-based services that are targeted, equitable and accessible.

**Who we plan to
examine**

Victorian Legal Aid

Women's specialist health care

**We are
interested in**

The progress of the Victorian Women's Sexual and Reproductive Health Plan 2022–30.

This includes if it is improving access to specialist women's health services such as menstrual health, abortion and menopause treatment.

Who we plan to
examine

Department of Health
A selection of health services

6.

Appendices

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Appendix A:

Abbreviations and acronyms

Abbreviations We use the following abbreviations in this report:

Abbreviation	Full spelling
ASSA 5000	Standard on Sustainability Assurance General Requirements for Sustainability Assurance Engagements
Cth	Commonwealth

Acronyms We use the following acronyms in this report:

Acronym	Full spelling
AASB	Australian Accounting Standards Board
AFR	Annual Financial Report
AuASB	Australian Auditing and Assurance Standards Board
CFA	Country Fire Authority
DTF	Department of Treasury and Finance
MCH	Maternal and Child Health
PAEC	Public Accounts and Estimates Committee
VAGO	Victorian Auditor-General's Office
VSBA	Victorian School Building Authority

Appendix B:

Reconciliation of 2024–25 topics

Figure B1: Reconciliation of planned engagements published in *Annual Plan 2024–25*

Performance engagement	Tabling date
Accessibility of tram services: follow-up*	Tabling October 2025
Contractors and consultants: management	Tabling June 2025
Cybersecurity of IT servers (included in <i>Annual Plan 2024–25</i> with the title 'Cybersecurity: infrastructure')	Tabling October 2025
Domestic building insurance*	Tabled May 2025
Planned surgery in Victoria (included in <i>Annual Plan 2024–25</i> with the title 'Elective surgery in Victoria')	Tabling July 2025
Fair presentation of service delivery performance: 2024*	Tabled November 2024
State Trustees' Financial Administration Services (included in <i>Annual Plan 2024–25</i> with the title 'Financial decision-making for vulnerable adults')	Tabled April 2025
Free TAFE	Tabling February 2026
HealthShare Victoria procurement	Tabling June 2025
Delivering savings under the COVID Debt Repayment Plan included in <i>Annual Plan 2024–25</i> with the title 'Implementation of departmental savings and efficiencies')	Tabling July 2025
Maintaining the condition of state-managed roads	Moved to 2025–26 work program
Major projects performance reporting 2024*	Tabled February 2025
Managing the transition of energy supply to renewables	Tabling October 2025
Natural disaster recovery and resilience	Tabling October 2025
The Orange Door: follow-up*	Tabled May 2025
Quality of Victoria's critical data assets*	Tabled May 2025
Delivering the Suburban Rail Loop (included in <i>Annual Plan 2024–25</i> with the title 'Realising the benefits identified in the Suburban Rail Loop business case')	Tabling October 2025
Recycling resources from waste (included in <i>Annual Plan 2024–25</i> with the title 'Recovering and reprocessing resources from waste: effectiveness of system reforms')	Tabled April 2025

Performance engagement	Tabling date
Reporting on local government performance: follow-up*	Tabled February 2025
Responses to performance engagement recommendations: annual status update 2024*	Tabled October 2024
Work-related violence in government schools	Tabled May 2025
Note: *Limited assurance review.	

Figure B2: Reconciliation of planned engagements published in *Annual Plan 2022–23* and *2023–24*

Performance engagement	Annual Plan	Planned year	Outcome
Access to emergency healthcare	2023–24	2023–24	Tabled June 2024
Assuring the integrity of the Victorian Government's procurement activities	2023–24	2023–24	Tabled June 2024
Casino regulation	2021–22 2022–23	2023–24	Removed from program
Clinical trials	2021–22 2022–23	2022–23 2023–24	Removed from program
Compliance with emergency management requirements: transport (renamed to 'Managing disruptions affecting Victoria's public transport network')	2023–24** 2024–25	2024–25	Tabled March 2025
Delivering Victoria's Big Housing Build (renamed to 'Planning social housing')	2023–24	2023–24	Tabled June 2024
Developing Fishermans Bend	2023–24	2023–24	Tabling June 2025
Domestic building oversight part 1: regulation*	2023–24	2023–24	Tabled November 2023
Domestic building oversight part 2: dispute resolution	2023–24	2023–24	Tabled June 2024
Effectiveness of arterial road congestion initiatives	2023–24	2023–24	Tabled June 2024
Effectiveness of the Enhanced Maternal and Child Health program	2021–22	2022–23	Included in the 2025–26 work program as 'Maternal and child health services for vulnerable families'
Effectiveness of the Tutor Learning Initiative	2023–24	2023–24	Tabled June 2024
Employee health and wellbeing in Victorian public hospitals	2023–24	2023–24	November 2023
Fair presentation of service delivery performance 2023*	2023–24	2023–24	November 2023
Financial management of local councils	2023–24	2023–24	Tabling August 2025
Follow-up of Management of the Student Resource Package	2023–24	2023–24	Tabled May 2024
Global Victoria	2021–22	2023–24	Removed from program

Performance engagement	Annual Plan	Planned year	Outcome
Guardianship and decision-making for vulnerable adults	2023–24	2023–24	Tabled May 2024
Illegal disposal of asbestos-contaminated materials (re-titled 'Reducing the illegal disposal of asbestos')	2023–24	2023–24	Tabled November 2023
Implementing <i>Plan Melbourne 2017–2050</i>	2021–22	2022–23	Removed from program
Literacy and numeracy achievement outcomes for Victorian students*	2023–24	2023–24	Tabled May 2024
Major projects performance reporting 2023*	2023–24	2023–24	Tabled November 2023
Managing employee performance in the Victorian Public Service (renamed to 'Building a capable and high-performing public service workforce')	2023–24	2023–24	Tabled August 2024
Managing land-use buffers	2021–22	2022–23	Removed from program
Managing state-significant risks	2023–24	2023–24	Tabled June 2024
Metro Tunnel Project: phase 3 – systems integration, testing and commissioning	2023–24	2023–24	Tabled June 2024
Meeting Victoria's zero emissions vehicle targets	2022–23	2023–24	Removed from program
Protecting the biosecurity of agricultural plant species	2023–24	2023–24	Tabled October 2024
Planning and management of metropolitan bus services	2021–22	2022–23	Included in the 2025–26 work program as 'Improving bus services'
Prisoner health services	2021–22	2023–24	Removed from program
Public pathology services in Victoria	2021–22	2023–24	Removed from program
Ravenhall prison: Rehabilitating and reintegrating prisoners – part 2	2021–22 2022–23	2023–24	Included in the 2025–26 work program
Responses to performance engagement recommendations: annual status update*	2023–24	2023–24	Tabled August 2023
Staff Wellbeing in Fire Rescue Victoria	2021–22 2022–23	2022–23	Tabled November 2024

Note: *Limited assurance review. **This topic was in *Annual Plan 2023–24* to as 'Compliance with emergency management requirements: transport'. The topic was replaced in the 2023–24 work program with our engagement on the 2026 Commonwealth Games and published again in *Annual Plan 2024–25*.

In 2023–24 we also tabled 2 new reports not listed in a previous annual plan program: *Eloque: the Joint Venture Between DoT and Xerox* (DoT is the former Department of Transport, now the Department of Transport and Planning), tabled October 2023, and *Withdrawal from 2026 Commonwealth Games*, tabled March 2024.

Appendix C:

VAGO budget information

Victorian Auditor-General's Office

The purpose of the Victorian Auditor-General's Office is to help Parliament hold government to account and help the public sector to improve its performance. Under the *Audit Act 1994*, the Auditor-General audits financial statements prepared by Victorian public sector agencies and issues audit reports.

In addition, the Auditor-General carries out performance audits and assurance reviews to determine if authorities, operations or activities are operating effectively, economically and efficiently in compliance with all relevant Acts.

In March 2025, the Minister for Finance endorsed our proposed changes to our performance measures for 2025–26 as set out in Budget Paper 3: Service Delivery.

As concluded in our report, *Fair Presentation of Service Delivery Performance: 2024* tabled on 27 November 2024, we found that much of the output information reported by government agencies is not relevant or reliable. This meant that Parliament and the community could not properly assess performance or hold government to account.

To be relevant and reliable, output-based service performance measures must allow Parliament and the community to:

- understand what services are provided
- meaningfully assess performance in providing these services
- accurately and reliably assess performance results.

To this end, our proposed changes to our performance statement for 2025–26 (Figures C1 and C2), increase transparency and accountability by:

- separately disclosing measures for each service line
- improving accountability for our outputs by consistently calculating comparable measures for each service line
- removing process measures, which are publicly reported elsewhere.

Figure C1: Audit opinions on financial and performance statements

Performance measures	Unit of measure	2025–26 target	2024–25 expected actual ⁽ⁱ⁾	2024–25 target	2023–24 actual
Quantity					
Average cost of audit opinions issued on performance statements (New name from 2025–26: <i>Average fee of audit opinions issued on performance statements</i>) ⁽ⁱⁱ⁾	\$ thousand	6.1	5.7	5.9	5.4
Average fee of audit opinions issued on the financial statements of agencies (New name from 2025–26: <i>Average fee of audit opinions issued on the financial statement of agencies</i>) ⁽ⁱⁱ⁾	\$ thousand	64.5	63.0 ⁽ⁱⁱⁱ⁾	54.5	59.7
Quality					
External/peer reviews finding no material departures from professional and regulatory standards	per cent	N/A Discontinued measure	N/A Not yet available	100	77.8
Proportion of agencies disclosing prior period material errors in financial statements	per cent	≤5	0.4	≤5	0.4
Timeliness					
Audit opinions issued within statutory deadlines	per cent	98	98	98	98.4
Management letters to agencies issued within established timeframes	per cent	90	97	90	85.8
Cost					
Total output cost	\$ million	40.9	41.1 ^(iv)	31	41.1

Note:

(i) The 2024–25 expected actual are based on mid-year results and forecasted to full year expected outcomes where appropriate, and subject to change.

(ii) These measures report on the same activity as previously but have been renamed to make it clear that the measures represents the fee charged to our clients.

(iii) The average cost of audit opinions represents the audit fee we charge our clients. Under the *Audit Act 1994*, we recover all reasonable expenses associated with conducting audits. The rise in average audit fee reflects:

- increased audit effort required to complete audits by both our internal audit teams and external audit service providers, to address complex accounting issues
- additional costs relating to our continued investment in transformational projects, specifically to enhance our data analytics capabilities, upgrading our audit toolset software and upskilling staff to adapt to an evolving financial auditing profession
- increased workforce costs
- indexation of our 2024 cycle audit fees by 4% in line with the Australian Bureau of Statistics wage price index.

(iv) The target for 'Total output cost' has historically been escalated solely based on indexation in accordance with DTF guidance. As our actual results over time demonstrate, the target should be rebased to more accurately reflect our expected performance. DTF and the Minister for Finance have endorsed our proposal to revise this target for 2025–26, as set out in Budget Paper 3: Service Delivery).

Figure C2: Parliamentary reports and services

Performance measures	Unit of measure	2025–26 target	2024–25 expected actual ⁽ⁱ⁾	2024–25 target	2023–24 actual
Quantity					
Average cost of parliamentary reports ⁽ⁱⁱ⁾	\$ thousand	N/A Replaced measure	600.1 ⁽ⁱⁱⁱ⁾	574.1	525.8
Average appropriation applied for performance audit engagement parliamentary reports	\$ thousand	650	N/A New measure	N/A New measure	N/A New measure
Average appropriation applied for performance assurance review parliamentary reports	\$ thousand	300	N/A New measure	N/A New measure	N/A New measure
Average appropriation applied for financial audit parliamentary reports	\$ thousand	275	N/A New measure	N/A New measure	N/A New measure
Quality					
Percentage of performance audit recommendations accepted which are reported as implemented by audited agencies ^(iv)	per cent	N/A Replaced measure	N/A Not yet available	80	77.9
Percentage of performance audit engagement recommendations accepted which are reported as implemented by audited agencies	per cent	80	N/A New measure	N/A New measure	N/A New measure
Percentage of performance assurance review recommendations accepted which are reported as implemented by audited agencies	per cent	80	N/A New measure	N/A New measure	N/A New measure
Percentage of financial audit recommendations accepted which are reported as implemented by audited agencies	per cent	80	N/A New measure	N/A New measure	N/A New measure
Overall level of external satisfaction with audit reports and services – parliamentarians (New name from 2025–26: <i>Overall level of external satisfaction with parliamentary reports – parliamentarians</i>)	per cent	90	N/A Not yet available	85	90
Timeliness					
Average duration taken to finalise responses to inquiries from Members of Parliament	days	≤20	11.9	≤20	29.5
Average duration taken to produce performance audit parliamentary reports ^(v)	months	N/A Replaced measure	12	≤9	10.9
Average duration taken to produce performance audit engagement parliamentary reports	months	≤10	N/A New measure	N/A New measure	N/A New measure

Performance measures	Unit of measure	2025–26 target	2024–25 expected actual ⁽ⁱ⁾	2024–25 target	2023–24 actual
Average duration taken to produce performance assurance review parliamentary reports	months	≤7	N/A New measure	N/A New measure	N/A New measure
Average duration taken to produce financial audit parliamentary reports after balance date	months	≤5	6.5	≤5	6.3
Cost					
Total output cost	\$ million	20.8	19.4	20.1	18.0

Note:

(i) The 2024–25 expected actual are based on mid-year results and forecasted to full year expected outcomes where appropriate, and subject to change.

(ii) This measure has been replaced from 2025–26 with the next 3 measures. The new measures are based on the different types of engagements we conduct as each requires a different scope, audit evidence requirement in arriving at conclusions, average duration to produce and appropriation applied. There is no change to the way that this result is calculated.

(iii) The average cost of parliamentary reports is dependant on the timing and types of reports tabled. Of the 13 reports tabled to 3 April 2025, 3 are financial audit parliamentary reports and 3 are assurance reviews, both of which typically cost less than a performance audit due to their scope and level of assurance.

- Limited assurance reviews: \$519,200 (2023–24: \$287,700) – increase predominantly due to *Major Projects Performance Reporting 2024* (\$915,000), which included deep dive case studies on 8 projects with time, scope or cost variances.
- Performance audits: \$604,500 (2023–24: \$657,500)
- Financial audit parliamentary reports: \$285,000 (2023–24: \$299,300)

(iv) This measure has been replaced from 2025–26 with the next 3 measures. The new measures are based on the different types of engagements we conduct. There is no change to the 2025–26 targets.

(v) This measure has been replaced from 2025–26 with the next 3 measures. The new measures are based on the different types of engagements we conduct.