

# Appendix F:

## Policies and procedures

### Delegations

Under the *Audit Act 1994*, we report the names of any persons to whom the Auditor-General delegated the power to express a written audit opinion. In 2024–25, the Auditor-General delegated this power to the following FA directors:

Simone Bohan

Sanchu Chummar

Travis Derricott

Charlotte Jeffries

Janaka Kumara

Tim Loughnan (28 January 2025 to 17 April 2025)

Paul Martin

Tim Maxfield

Dominika Ryan (1 July 2024 to 8 January 2025)

### Building Act

We do not own or control any government buildings and therefore, are exempt from notifying our compliance with the building and maintenance provisions of the *Building Act 1993*.

### Local Jobs First – Victorian Industry Participation Policy

We have one Local Jobs First strategic project in progress, which commenced in 2020–21, valued in excess of the \$50 million threshold, to refresh our financial audit services panel. The project is based in metropolitan Melbourne representing 97 per cent of estimated local content, as advised by the Minister for Industry Support and Recovery.

This year, where information was provided, we achieved an average of at least 97 per cent of local content.

### National Competition Policy

We comply with the National Competition Policy, including complying with the requirements of DTF's Competitive Neutrality Policy.

### Oversight by IOV

This year, we had nothing to report to IOV as per requirements under the *Audit Act 1994*, and IOV did not review any of our activities. We previously worked with IOV to develop a self-reporting tool about the exercise of our coercive powers. We did not exercise these powers during the financial year.

### Work arrangements

We offer flexible work arrangements to staff in response to work demands and legislative obligations for employers to provide flexible working conditions. We encourage our staff to take advantage of these arrangements. We operated under the *Victorian Public Service Enterprise Agreement 2024* in providing leave for carers, as defined in the *Carers Recognition Act 2012*.

## Merit and equity

Our policies and actions reflect our commitment to a workplace free from discrimination, harassment and bullying, and that support merit-based recruitment practices. We also comply with the Victorian Charter of Human Rights and Responsibilities and the *Code of Conduct for Victorian Public Sector Employees of Special Bodies*. Our selection processes ensure that applicants are assessed and evaluated fairly and equitably on the basis of the key selection criteria and other accountabilities without discrimination. We also ensure that employees have been correctly classified in workforce data collections.

## Public interest disclosures

Under the *Public Interest Disclosures Act 2012*, we cannot receive public interest disclosures. Disclosures about VAGO officers may be made to the Independent Broad-based Anti-Corruption Commission or IOV. Further information on VAGO's responsibilities is available at: [www.audit.vic.gov.au/complaints-about-vago](http://www.audit.vic.gov.au/complaints-about-vago).

## Freedom of information

The *Audit Act 1994* broadly precludes us from disclosing information we gather during an audit, other than by reporting to Parliament. The Act also precludes third parties from accessing any audit-related information and documents we hold. Our administrative processes come under the state's freedom of information legislation.

This year, we received 5 requests for information relating to:

- local council spending and financial management
- university subsidiary company fees and charges
- government grants
- reports from regulators on psychiatrists

We resolved all freedom of information requests within 16 business days under our target of 20 days. No access to information was provided as all requests either concerned matters outside the scope of our audit powers or related to information already publicly available through our reports. Applicants were also referred to relevant public reports or to the appropriate agency.

During 2024–25, 2 requests were subject to a complaint/internal review by Office of the Victorian Information Commissioner (OVIC). Neither were upheld. However, we did proactively review our privacy policy and our approach to handling freedom of information requests in response.

Further information on our obligations under the *Audit Act 1994* is available on our website. Requests for access to non-audit-related information and documents we hold can be made to the freedom of information officer:

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