

Appendix A:

Submissions and comments

We have consulted with the Department of Jobs, Skills, Industry and Regions, the Department of Treasury and Finance, the 12 TAFE institutes and the 8 public universities in Victoria, and we considered their views when reaching our audit conclusions. As required by the *Audit Act 1994*, we gave a draft copy of this report, or relevant extracts, to those agencies and asked for their submissions and comments.

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

Responses received

Agency	Page
Department of Jobs, Skills, Industry and Regions	A-2
Department of Treasury and Finance	A-4

[OFFICIAL]



Department of Jobs, Skills, Industry and Regions

GPO Box 4509
Melbourne, Victoria 3001 Australia
Telephone: +61 3 9651 9999

Ref: CSEC-2-26-28572

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

Dear Mr Greaves

VAGO RESULTS OF 2025 AUDITS: TAFES AND UNIVERSITIES PROPOSED REPORT

Thank you for your correspondence of 14 May 2026 inviting the Department of Jobs, Skills, Industry and Regions (the department) to provide submissions or comments on the proposed report, *Results of 2025 Audits: TAFEs and Universities* (the report).

The department has reviewed the report, which presents the results of financial and related audits of Victoria's 12 TAFEs and 8 public universities and their controlled entities.

The department accepts the recommendation made to review TAFE key performance indicators to ensure they remain relevant and aligned with the government's current priorities for the TAFE sector.

We look forward to engaging with the Victorian Auditor-General's Office (VAGO) as we progress this important work.

I also acknowledge VAGO's recommendation for the Department of Treasury and Finance to work across government to rectify tabling requirements for non-30 June reporting entities.

More broadly, the Office of TAFE Coordination and Delivery (OTCD) continues to work with TAFE institutes to improve the sector's underlying financial performance.

The department also welcomes the report's findings regarding Victoria's public universities. I note your conclusion that the financial reports of the universities and their controlled entities are reliable. I note no new substantive recommendations were made in relation to universities this year.

I would like to take this opportunity to recognise the work of VAGO, Victorian TAFEs, public universities and their respective controlled entities, which has led to clear audit opinions for both sectors for the reporting year.



If your team would like to discuss this further, please contact David Miller, Chief Executive Officer, Office of the TAFE Coordination and Delivery, of the Department of Jobs, Skills, Industry and Regions on [REDACTED]

Yours sincerely



Matt Carrick
Secretary

Date: 26 / 05 / 2026

Cc: [REDACTED]



Department of Treasury and Finance

1 Treasury Place
Melbourne Victoria 3002 Australia
Telephone: +61 3 9651 5111
dtf.vic.gov.au

CSEC-260500220

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




Dear Auditor-General

PROPOSED REPORT: RESULTS OF 2025 AUDITS: TAFES AND UNIVERSITIES

Thank you for your letter dated 14 May 2026 inviting the Department of Treasury and Finance (DTF) to review and comment on the proposed report *Results of 2025 Audits: TAFEs and Universities*.

DTF will continue to support all public entities in the interpretation of the *Financial Management Act 1994*. DTF notes that, as outlined in the proposed report, it has provided guidance for entities with financial years that do not end on 30 June and will continue to look for ways to improve the clarity of requirements.

Yours sincerely

Chris Barrett
Secretary

20 / 5 / 2026

CC: 



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