

Appendix E:

Audit opinions for future reporting

The Victorian Government is reviewing the state's sustainability reporting framework in response to AASB S2.

To support other public sector bodies that may need to report this information in the future, we prepared an illustrative 'short-form' audit opinion for each water corporation based on their FRD 24, letter of expectations and National Scheme reporting.

Audit opinion for Greater Western Water

I have audited the sustainability disclosures of Greater Western Water Corporation for the year ended 30 June 2025.

In my opinion, except for the effects of the matter described in Section 4 of my report, the disclosures present fairly in all material respects in accordance with the reporting requirements of FRD 24, the letter of expectations and the National Scheme.

Audit opinion for Melbourne Water

I have audited the sustainability disclosures of Melbourne Water Corporation for the year ended 30 June 2025.

In my opinion, except for the effects of the matter described in Section 4 of my report, the disclosures present fairly in all material respects in accordance with the reporting requirements of FRD 24, the letter of expectations and the National Scheme.

Audit opinion for South East Water

I have audited the sustainability disclosures of South East Water Corporation for the year ended 30 June 2025.

In my opinion, except for the effects of the matter described in Section 4 of my report, the disclosures present fairly in all material respects in accordance with the reporting requirements of FRD 24, the letter of expectations and the National Scheme.

Audit opinion for Yarra Valley Water

I have audited the sustainability disclosures of Yarra Valley Water Corporation for the year ended 30 June 2025.

In my opinion, the disclosures present fairly in all material respects in accordance with the reporting requirements of FRD 24, the letter of expectations and the National Scheme.
