

Appendix B:

Entities we audited

Audited entities

Overview

In line with the *Corporations Act 2001*, ASIC requires audit firms to disclose the names of relevant bodies they audited under section 332B of Part 2M.4A in the relevant reporting year.

For VAGO, this translates to the names of:

- public bodies we audit under section 10(1) of the Audit Act
- any state-owned companies we audit under section 22 of the Audit Act
- any entities that are not public bodies, but we agree to audit as a public-purpose arrangement under section 24 of the Audit Act.

A table of the fees we charged to the entities we audited is available as [a CSV download](#) on our website.

Notes:

(a) In all years except 2022–23 payouts from the ABA Natural Relief Disaster Fund were reported financial statements in the Department of Justice and Community Safety and formed part of the Department's audit.

(b) Prior to August 2024 The Royal Children's Hospital's Foundation was a controlled entity of The Royal Children's Hospital. However, the 2022–23 and 2023–24 audits were not performed by VAGO. In August 2024 The Royal Children's Hospital Foundation was deconsolidated from the Royal Children's Hospital and is no longer within our audit mandate.

(c) The entity changed its year-end from June to December in 2023 and prepared financial statements for 18 months from 1 July 2022 to 31 December 2023.

(d) The audit of Melbourne Business School Limited was brought in-house for the 31 December 2023 engagement, as VAGO was appointed as both the *Corporations Act 2001* and the *Financial Management Act 1994* auditor. Previously, VAGO was solely the *Financial Management Act 1994* auditor and relied on the work of another auditor to sign the audit opinion. With VAGO as the auditor under both pieces of legislation, we now do all fieldwork to support the audit report, and therefore the fee has increased in line with this. The audit fee charged covers Melbourne Business School Limited and Mt Eliza Graduate School of Business and Government Limited.

(e) Citywide Utilities Pty Ltd was a new entity in 2022. This entity was then consolidated into Citywide Service Solutions Pty Ltd.
