

VAGO

Victorian Auditor-General's Office

Timely Payments Performance

March 2026

Independent assurance report to Parliament
2025–26:14



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Timely Payments Performance

Independent assurance report to Parliament

Published by order, or under the authority,
of the Parliament of Victoria

March 2026

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 *Timely Payments Performance*.

Yours faithfully



Andrew Greaves
Auditor-General
18 March 2026

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.

Contents

Review snapshot	1
1. Our key findings.....	2
2. Our recommendations	10
3. Reporting on payment timeliness	12
4. How agencies calculate timeliness.....	15
5. How agencies pay invoices	19
6. Appendices.....	23

Review snapshot

Does the government pay its suppliers on time?

Why we did this review

When suppliers do business with Victorian Government agencies, they expect to be paid on time. Paying supplier invoices on time is important for helping businesses manage their cash flow. It also helps to maintain the government's reputation as a reliable business partner.

In 2021, the state government amended the 2004 *Victorian Government Fair Payment Policy* (the Policy). The Policy applies to 39 agencies, including all government departments. Under the amendment, these agencies must pay invoices for contracts under \$3 million within 10 business days. This was to help manage COVID-19 pandemic impacts by providing cashflow certainty.

We did this review to see if agencies are paying on time, and if publicly reported information about payment timeliness is accurate and transparent.

Key background information

The Policy applies to

39 agencies



For contracts **under \$3 million**, agencies must pay invoices within

10 business days



In 2024–25 agencies paid

1.4 million invoices, totalling \$9.6 billion

under the Policy



Source: VAGO, based on the Department of Jobs, Skills, Industry and Regions' data and data sent by agencies.

What we concluded

Agencies under the Policy reported collectively that they paid 81.5 per cent of relevant invoices on time in 2024–25. But publicly reported data on payment timeliness is not complete or accurate. We also found opportunities for some agencies to improve their payment processes.

We examined 6 agencies in detail and found differences in:

- the way each agency processes invoices
- starting points they use to measure payment timeliness
- transaction types they include in their reporting.

We found these differences come from different applications and interpretations of the Policy, and limitations in agencies' accounts payable systems and internal processes.

We also found that the Department of Jobs, Skills, Industry and Regions and the Victorian Small Business Commission do not check the data agencies provide to ensure publicly reported data is complete and accurate.

We made 9 recommendations to ensure agencies are capturing accurate, consistent and comparable data.

1.

Our key findings

What we examined

Our review followed 2 lines of inquiry:

1. Does the government pay its private sector suppliers according to contracted or otherwise agreed payment terms?
2. Is the data agencies provide to the Department of Jobs, Skills, Industry and Regions (DJSIR), and published by the Victorian Small Business Commission (VSBC) about their invoices, timeframes and compliance rates reliable and do entities fairly present performance publicly?

To answer these questions, we examined 6 agencies in detail:

- Country Fire Authority (CFA)
- Department of Families, Fairness and Housing (DFFH)
- Department of Health (DH)
- Department of Justice and Community Safety (DJCS)
- DJSIR
- Museums Victoria (MV).

We examined the VSBC and its role with the Policy. We also examined another 6 agencies and included their data in our dashboard. These agencies are not part of the detailed examination in this report:

- Department of Education (DE)
- Department of Energy, Environment and Climate Action (DEECA)
- Department of Government Services (DGS)
- Department of Premier and Cabinet (DPC)
- Department of Transport and Planning (DTP)
- Department of Treasury and Finance (DTF).

We use 'agencies' in this report to refer to both government departments and other government agencies under the Policy. This limited assurance review excludes grant payments, as well as inter-government and intra-government payments.

Background information

The Policy

DJSIR develops and oversees the Policy. The VSBC publishes performance results in its annual reports. The amended Policy does not apply to all government agencies. It only applies to 39 agencies, which includes all government departments.

The Policy sets out that agencies should include and follow fair payments clauses in contracts under \$3 million. This includes:

- requiring invoices to be paid within 10 business days
- applying penalty interest for late payments if initiated by a supplier
- requiring suppliers to notify agencies when a payment is late to receive penalty interest
- suspending the 10 business day payment terms if there is a dispute.

Penalty interest

Agencies have to pay penalty interest on invoices not paid within 10 business days, at the supplier's initiation. Penalty interest only applies to late payments from 1 April 2021.

10 business days payment terms

- The 10 business day period starts from the date a correct and complete invoice is received.
- Payment terms do not apply to an incorrect, incomplete or disputed invoice.
- An invoice must also be received by the relevant agency (i.e. the address and recipient details must be correct) for the payment terms to apply.

While the Policy requires invoices to be paid within 10 business days, performance reporting is measured against 14 calendar days.

Victorian Government agencies' payments to suppliers

In 2024–25, the 39 agencies paid 1.99 million invoices totalling \$51.0 billion. Efficient payment systems and processes are critical to manage this volume and value of invoice payments.

Timely payments according to agreed terms are essential for:

- supplier cash flow and business sustainability
- maintaining the government's reputation as a reliable business partner.

The payment terms for individual invoices depend on the contract value. Under the Policy, when an invoice is for a contract up to \$3 million, the payment period is 10 business days. For contracts worth \$3 million or more, the payment term is 30 days (unless agreed otherwise).

In 2024–25 agencies paid ...	invoices to the value of ...	under ...
1,387,800	\$9.6 billion	the Policy.
603,686	\$41.4 billion	agreed payment terms.

Source: VAGO, based on DJSIR's data and data sent by agencies.

What we found

This section focuses on our key findings, which fall into 3 areas:

1. Agencies report mostly paying in line with the Policy, but publicly reported data is not complete or accurate.
2. Payment timeliness is measured differently across agencies, making it difficult to compare performance.
3. Agencies aim to pay suppliers on time, but internal processes and systems have limitations.

The full list of our recommendations, including agency responses, is at the end of this section.

Consultation with agencies

When reaching our conclusions, we consulted with the reviewed agencies and considered their views. You can read their full responses in Appendix A.

Key finding 1: Agencies report they mostly pay in line with the Policy, but reporting is not complete or accurate

Agencies report that they mostly pay suppliers in line with the Policy

Agencies under the Policy are required to pay invoices for contracts worth under \$3 million within 10 business days (which is calculated as 14 calendar days). Overall, in 2024–25, agencies collectively reported that:

- they paid 81.5 per cent of invoices in line with the Policy
- it took an average of 10.8 calendar days to pay invoices.

The average days to pay is different to what is reported by the VSBC. This is because DJSIR calculates its overall average as a simple average by adding up each agency's aggregated results and dividing by the number of applicable agencies. This has been done across all reporting years. To provide a more faithful representation of overall performance, we recommend that DJSIR use a weighted average using the total number of invoices. This accounts for agencies with more invoices. In addition, when preparing our dashboard, some agencies told us that their data was incorrect and provided updated data.

Of the 39 applicable agencies, 29 agencies reported that it took them less than 14 calendar days on average to pay invoices for contracts valued at under \$3 million in 2024–25.

This data is presented in our accompanying dashboard and includes data from 2021–22 to 2024–25.

DJSIR and the VSBC do not check the data agencies give them

DJSIR collects payment timeliness data and gives this to the VSBC to include in their annual report. But DJSIR:

- only collects aggregated data from agencies
- relies on what agencies report to DJSIR
- does not know how agencies calculate payment timeliness
- does not verify or check data reported by agencies.

DJSIR told us that agencies are responsible for ensuring they provide complete and accurate data, and that it does not have access to agencies' financial systems to check this data.

We tried to replicate the data reported to DJSIR for the agencies we looked at in detail. We were not able to replicate this data as it was not clear how these agencies identified which data was reportable.

As part of this review, we also produced a dashboard showing agencies' payment timeliness. When we asked agencies to verify the data they provided to DJSIR, some told us that the data collected and reported by DJSIR was incorrect upon review. For example, agencies have told us that:

- due to system limitations, they used the date on an invoice as the starting point for calculating 10 business days instead of the invoice received date, which would have the effect of understating their performance
- they included more invoices than required in the data because their systems could not identify which invoices were for contracts under \$3 million. This obscures actual performance.

We also found issues in the data collected by DJSIR and reported by the VSBC.

There is no data reported for ...	for ...
<ul style="list-style-type: none"> • DPC • the Victorian Electoral Commission • the Victorian Public Sector Commission • Victorian Legal Aid • DGS 	penalty interest accrued in 2024–25. However, these agencies reported no penalty interest accrued. This was incorrectly recorded by DJSIR as a blank space.
Monash Health	2021–22. Monash Health provided this data, but DJSIR did not record this data and provide it to the VSBC.
State Trustees	2021–22 and 2023–24.

Key finding 2: The agencies we looked at in detail measure payment timeliness differently, making it difficult to compare performance

As part of this review, we looked at 6 agencies in detail to see how they pay their suppliers and report their performance.

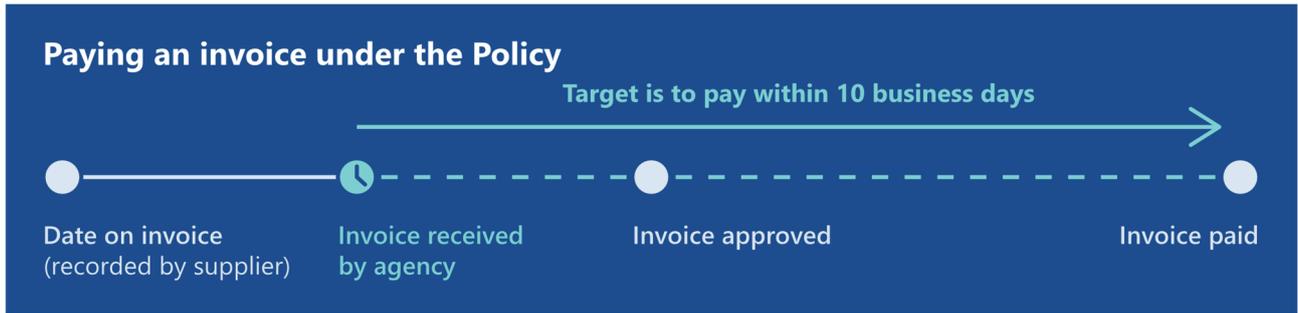
Agencies measure timeliness differently due to different applications and interpretations of the Policy

The Policy requires applicable invoices to be paid within 10 business days from the receipt of a correct and complete invoice. But:

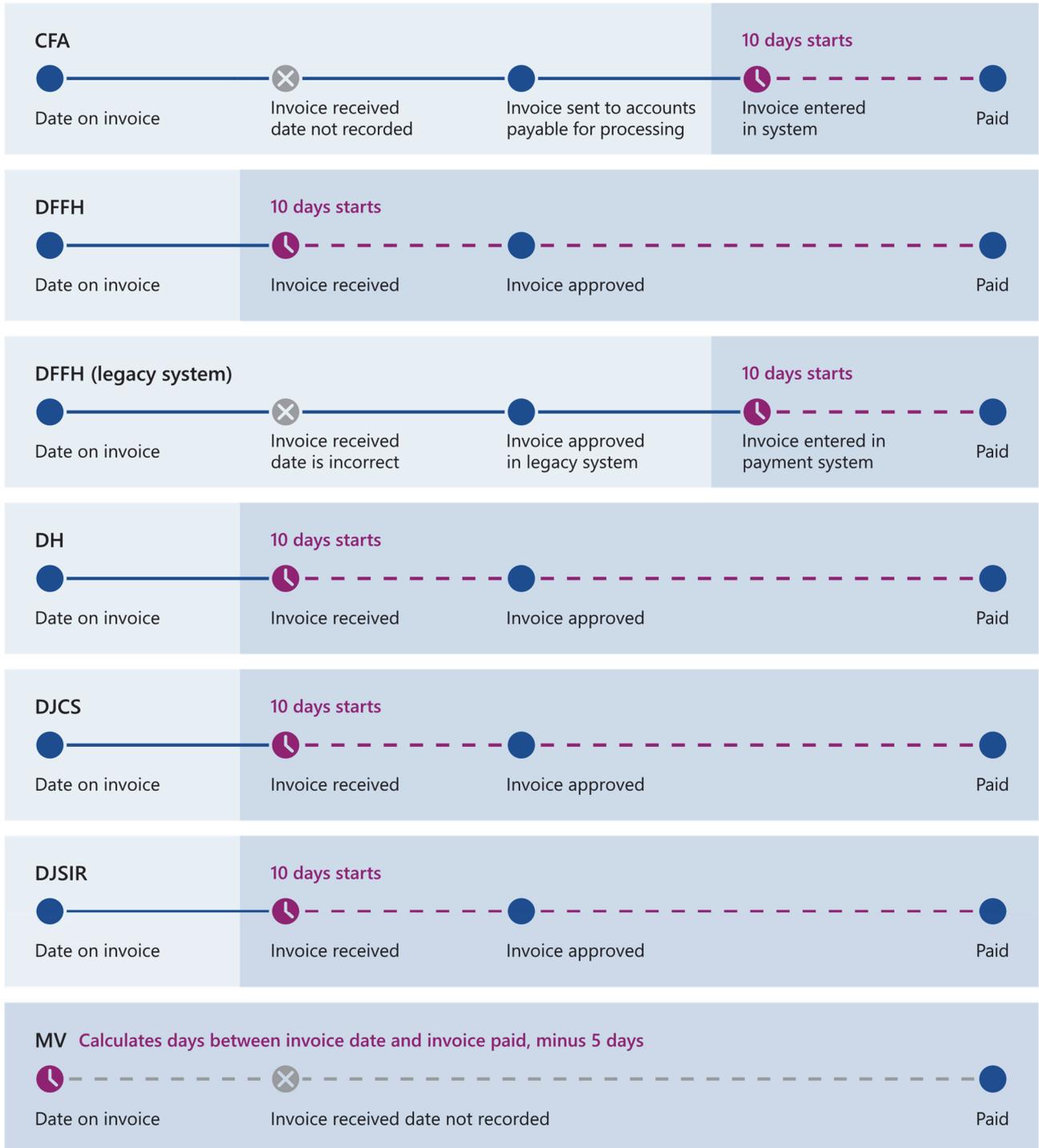
- the Policy does not define 'receipt' and 'correct and complete invoice'
- agencies have different starting points for their payment timeliness reporting.

As shown in Figure 1, CFA and MV measure and report payment timeliness differently from the other agencies we looked at.

Figure 1: Invoice payment timeliness for agencies we looked at in detail



Payment process



Source: VAGO, based on agency information.

Figure 2 shows how payment timeliness is calculated for MV, CFA and DFFH.

Figure 2: How payment timeliness is calculated for MV, CFA and DFFH

Agency	Payment timeliness measurement	Outcome
MV	<ul style="list-style-type: none"> Looking at the time between the invoice date and when an invoice is paid. Subtracting 5 days from this difference.* 	Reported payment times are inaccurate.
CFA	Looking at the time between: <ul style="list-style-type: none"> when an invoice is entered by the accounts payable team (after it has been assessed and sent from a regional office or business unit), and when the invoice is paid. 	<ul style="list-style-type: none"> The time an invoice is with a regional office or business unit is not included in payment timeliness reporting. In 2024–25, this was an average of 29.6 calendar days.† An invoice may be assessed as correct and complete but not yet sent to the accounts payable team. This means that calculated payment times may be understated.
DFFH	Looking at the time between when an invoice is received and when an invoice is paid. For invoices processed in its legacy systems, the time an invoice is received is incorrectly showing as when the invoice is approved.	The payment timeliness reported for invoices processed in its legacy systems is incorrect and under-reported. DFFH told us that this accounts for up to 71 per cent of DFFH's transactions.

Note: *MV told us that its system cannot record when an invoice is received. To account for the time between the date on an invoice and when an invoice is received, MV does a 5-day adjustment. This 5-day adjustment is also completed to reflect the time it takes to match an invoice to a purchase order and goods received. †This is the time between the invoice date and when an invoice is entered by the accounts payable team. This analysis is for all invoices. There may be a delay between the date on the invoice and when an invoice is received by the agency. There may also be a delay between when an invoice is sent to the accounts payable team and when it is entered.

Source: VAGO.

Some agencies do not collect all required data

Some of the agencies we looked at did not collect all the data required for reporting. For example:

- MV and CFA do not collect data on when a correct and complete invoice is received
- DFFH told us that for most of its invoices, the invoice received date is incorrectly recorded as the date the invoice is entered in its finance system (this is detailed above).

Agencies we looked at in detail report different transactions

The 6 agencies we looked at in detail record and exclude different transactions for their reporting. The Policy is not clear on what transactions should be included.

Figure 3: Transactions included in policy reporting for CFA, MV, DJSIR, DJCS, DH and DFFH

Agency	Standard supplier invoices	International transactions	Credit card transactions	Payments made to a government agency	Grants
CFA	✓	✓	✓	✓	✓
MV	✓	✓	✗	✓	—
DJSIR	✓	✗	✗	✓	✗
DJCS	✓	✗	✗	✓	✓
DH	✓	✓	✗	✗	✗
DFFH	✓	✗	✗	✗	✗

Note: DJCS also excludes employee reimbursements and non-supplier manual payments. DH and DFFH exclude client transactions. MV told us that it paid no grants. This is shown as "—".

Source: VAGO.

Key finding 3: The agencies we looked at in detail aim to pay suppliers on time, but their internal processes and systems have limitations

The agencies we looked at in detail demonstrate a commitment to pay on time

All agencies we looked at have changed their internal policies, procedures and contract templates to reflect the Policy requirements. As shown in Figure 4, 4 of the 6 agencies we looked at in detail reported that it took less than 14 calendar days to pay invoices.

Figure 4: Number of calendar days agencies reported they took to pay invoices for contracts under \$3 million



Source: VAGO, based on information from DJSIR.

DJSIR, DH, DFFH and DJCS have also changed their payment systems to meet the requirements of the Policy. Their systems automatically apply a fixed 10-day payment time for all approved invoices. This makes them more likely to pay invoices with contract value over \$3 million early, unless adjusted manually.

MV manually applies a 14 calendar day payment term to all invoices. CFA records the agreed supplier payment terms but processes payments as soon as the invoice has been approved and entered to the payment system.

Automated payment systems can help agencies pay on time

The agencies we looked at have different automation levels. DJSIR has the highest automation in its accounts payable function, while MV has the lowest.

At DJSIR:

- invoices are automatically scanned and uploaded into the finance system, which checks that invoices are complete
- invoices are then matched to a purchase order automatically for single-line purchase orders and manually for multi-line purchase orders
- payment is then made automatically.

In contrast, at MV:

- invoices are manually entered into the system
- invoices are manually matched to a purchase order and goods received
- payment is made after automatic batching.

In 2024–25:

- DJSIR reported a 98 per cent compliance rate, taking 2.84 days to pay invoices on average.
- MV reported a 22 per cent compliance rate, taking 38 days to pay invoices on average.

MV told us it has had workforce capacity issues, and its reliance on manual processing has affected its compliance rate.

The significant difference in payment timeliness demonstrates that automated payment systems can help agencies pay on time and comply with the Policy.

Agencies with regional or decentralised payment processes have less visibility over invoice processing

Of the 6 agencies we looked at in detail, DFFH, DH and CFA have a regional and decentralised payment process.

In these agencies, financial delegates in regional offices or business units (for example, CFA's West Region) receive, assess and approve invoices. In CFA, a financial delegate sends invoices to the central accounts payable team for payment once the invoice is confirmed correct and complete.

Accounts payable teams in these agencies have less visibility over payment timeliness. This is because these agencies do not collect data on how long invoice processing takes at the regional or business unit level. For example, these agencies do not know:

- the number of invoices being processed by a regional office or business unit at any one time
- if an invoice is being disputed by the agency
- how long an invoice has been with a regional office or business unit
- the reason for any delays to processing an invoice.

This makes it difficult for agencies to oversee payment timeliness and follow up on invoices that have been delayed.

Addressing these findings

We made 9 recommendations to agencies about ensuring the data they capture is accurate, consistent and comparable.

See Section 2 for the complete list of our recommendations, including agency responses.

2.

Our recommendations

We made 9 recommendations to address our findings. The relevant agencies have accepted 7 recommendations and 2 recommendations in principle.

		Agency response(s)
Finding: Agencies report they mostly pay in line with the Policy, but publicly available data is not complete or accurate		
Department of Jobs, Skills, Industry and Regions	1 Implement processes to ensure: <ul style="list-style-type: none"> all agencies provide complete <i>Victorian Government Fair Payment Policy</i> reporting data and follow up where there are gaps reporting data is captured correctly (see Section 3). 	Accepted
Department of Jobs, Skills, Industry and Regions	2 Develop guidance materials and update reporting templates so that agencies need to: <ul style="list-style-type: none"> explain how they calculate their data (including if they measure timeliness from a date other than 'invoice received') quality check <i>Victorian Government Fair Payment Policy</i> reporting information sent to the Department of Jobs, Skills, Industry and Regions. Share and communicate guidance and updated templates to agencies (see Sections 3 and 4).	Accepted
Finding: The agencies we looked at in detail measure payment timeliness differently, making it difficult to compare performance		
Department of Jobs, Skills, Industry and Regions	3 Develop guidance materials and update reporting templates to: <ul style="list-style-type: none"> define what receipt of a correct and complete invoice is clarify which transactions should be reported. Share and communicate guidance and updated templates to agencies (see Section 4).	Accepted
Department of Jobs, Skills, Industry and Regions	4 Find out how agencies calculate payment timeliness data and: <ul style="list-style-type: none"> provide information on how agencies calculate payment timeliness to the Victorian Small Business Commission and use a weighted average to calculate the overall average days to pay analyse the reasons why agencies calculate payment timeliness for the <i>Victorian Government Fair Payment Policy</i> differently (see Sections 3 and 4). 	Accepted
Victorian Small Business Commission	5 Include an explanation or note in the published data if an agency uses a date other than 'invoice received' to calculate its results (see Section 4).	Accepted

Agency
response(s)

Museums Victoria	6	Identify ways to automate its accounts payable systems, including the capture of a correct and complete invoice (see Section 4).	Accepted in principle	
Country Fire Authority	7	Implement processes to identify when a correct and complete invoice is received (see Section 4).	Accepted in principle	
Department of Families, Fairness and Housing	8	Explore options to enable the invoice received date to be more accurately reported on for invoices processed in legacy systems (see Section 4).	Accepted	
Finding: The agencies we looked at in detail aim to pay suppliers on time, but their internal processes and systems have limitations				
Department of Jobs, Skills, Industry and Regions	9	Develop guidance materials so that agencies identify: <ul style="list-style-type: none"> • reasons for non-compliance and develop remediation actions • continuous improvement opportunities, including where businesses processes can be streamlined (see Section 5). 	Accepted	

3.

Reporting on payment timeliness

In 2021, the state amended the Policy. It requires agencies to pay invoices with a contract value up to \$3 million in 10 business days.

In 2024–25, agencies reported collectively that they paid 81.5 per cent of invoices on time. On average, it took 10.8 calendar days to pay invoices.

But payment timeliness data collected by DJSIR and published by the VSBC is not checked. We found gaps in the collected data. Agencies also told us, on review, that some of the collected and published data is incorrect.

Covered in this section:

- The Policy
- Agencies report they mostly pay suppliers in line with the Policy
- Published data is not checked

The Policy

Policy requirements

In 2021, the Victorian Government amended the Policy. Agencies covered by the Policy must:

- pay invoices with a contract value of under \$3 million in 10 business days
- pay penalty interest on invoices that are not made within 10 business days (at the supplier's initiation)
- include fair payment clauses in contracts under \$3 million.

For more information, see Section 1.

Data collected under the Policy

DJSIR collects the following data from agencies under the Policy:

For ...	DJSIR collects the ...
all invoices	<ul style="list-style-type: none"> total number of invoices paid total value of invoices paid.
invoices with a contract value of under \$3 million	<ul style="list-style-type: none"> total number of invoices paid under a contract value of \$3 million total value of invoices paid under a contract value of \$3 million number of invoices paid within 14 calendar days (10 business days) average days to pay invoices under a contract value of \$3 million amount of penalty interest paid.

The Policy and template used to collect this data does not require agencies to attest that the data they provide is complete and accurate. DJSIR gives this data to the VSBC to publish in its annual report. The VSBC's 2024–25 annual report shows payment timeliness by agency. But in previous years, the VSBC only published aggregated data and did not identify each agency's performance.

Agencies report they mostly pay suppliers in line with the Policy

Invoices paid

In 2024–25, agencies covered by the Policy paid 1,991,486 invoices. About 70 per cent of these fell under the Policy's requirement to be paid within 10 business days.

Applicable agencies paid ...	with a combined value of ...
1,991,486 invoices	\$51.0 billion.
1,387,800 invoices under the Policy's 10 business day terms	\$9.6 billion.

Overall data

Agencies under the Policy are required to pay invoices for contracts worth under \$3 million within 10 business days. To account for weekends, DJSIR assesses agency compliance against 14 calendar days. Overall, in 2024–25, agencies collectively reported that:

- they paid 81.5 per cent of invoices in line with the Policy
- it took 10.8 calendar days on average to pay invoices for contracts under \$3 million (see note in Figure 5).

Of the 39 applicable agencies, 29 agencies reported that it took them less than 14 calendar days on average to pay invoices for contracts valued at under \$3 million in 2024–25.

Figure 5 shows payment timeliness data from 2021–22 to 2024–25. This data is also included in our dashboard.

Figure 5: Overall compliance with the Policy

	2021–22	2022–23	2023–24	2024–25
Percentage of invoices paid on time	68.2%	70.2%	83.3%	81.5%
Average number of calendar days to pay	18.2	19.4	12.4	10.8

Note: The average days to pay is different to the number reported by the VSBC. This is because DJSIR calculates its overall average as a simple average by adding up each agency's aggregated results and dividing by the number of applicable agencies. This has been done across all reporting years. To provide a more faithful representation of overall performance, we recommend that DJSIR use a weighted average using the total number of invoices. This accounts for agencies with more invoices. In addition, when preparing our dashboard, some agencies told us that their data was incorrect and provided updated data. Source: VAGO.

Published data is not checked

Data collection DJSIR is responsible for monitoring performance against the Policy and coordinating the annual performance reporting process. To do this, DJSIR requests information from agencies on how quickly they are paying invoices. This includes data on:

- the number and value of invoices paid
- the amount of penalty interest paid due to late payments
- the average number of days taken by the agency to pay an invoice
- the number of invoices paid within 14 calendar days (10 business days).

Agencies provide this information to DJSIR by completing a standardised template. DJSIR consolidates this information in a spreadsheet that is provided to the VSBC for publication in its annual report.

Published data DJSIR only collects aggregated data from agencies and does not ask for:

- the underlying source data
- how payment timeliness is calculated.

DJSIR relies on the total figures that agencies report, and both DJSIR and the VSBC do not check the data's accuracy or how it is calculated.

DJSIR told us that agencies are responsible for ensuring they provide complete and accurate data, and that it does not have access to agencies' financial systems to check this data.

Incorrect data As part of this review, we asked agencies to verify the data they provided to DJSIR. Some agencies told us that, on review, some data collected and reported by DJSIR was not accurate. For example, agencies have told us that:

- they used the date on an invoice as the invoice received date
- they could not identify which invoices were for contracts under \$3 million.

Issues in data reported

We found issues in the data that was collected by DJSIR and published by the VSBC.

There is no data reported for ...	for ...
<ul style="list-style-type: none">• DPC• the Victorian Electoral Commission• the Victorian Public Sector Commission• the Victorian Legal Aid• DGS	penalty interest accrued in 2024–25. However, these agencies reported no penalty interest accrued. This was incorrectly recorded by DJSIR as a blank space.
Monash Health	2021–22. Monash Health provided this data, but DJSIR did not record this data and provide it to the VSBC.
State Trustees	2021–22 and 2023–24.

4.

How agencies calculate timeliness

We looked at 6 agencies in detail to see how they record and report their payment timeliness data. We found that agencies apply and interpret the Policy differently. This makes it difficult to compare agencies' performance.

Covered in this section:

- How suppliers expect to be paid
- Agencies measure payment timeliness differently
- Some agencies do not collect all data required
- Agencies we looked at in detail report different transactions

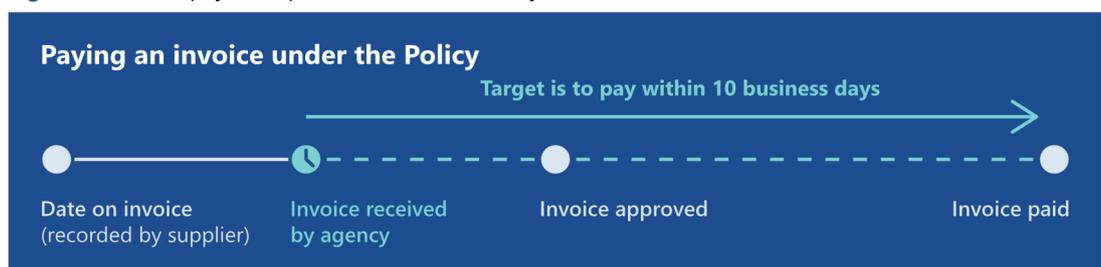
How suppliers expect to be paid

Suppliers' expectations

When a supplier sends an invoice to an agency, they expect to be paid promptly.

But different agencies have different business processes, which can impact the length of time it takes in practice to pay invoices.

Figure 6: Invoice payment process under the Policy



Source: VAGO.

Agencies measure payment timeliness differently

Policy interpretations

The Policy requires applicable invoices to be paid within 10 business days from the receipt of a correct and complete invoice.

But the Policy does not define 'receipt' and 'correct and complete'.

The term ...	could mean ...
receipt	<p>when:</p> <ul style="list-style-type: none"> • anyone in the agency (for example, a regional office or business unit) receives an invoice • the accounts payable team receives an invoice • an invoice is entered into an agency's payment system.
correct and complete invoice	<ul style="list-style-type: none"> • the invoice has all required information, such as an Australian Business Number (ABN), and is addressed correctly • the invoice matches a purchase order • a business unit confirms that the goods or service was received.

Figures 1 and 7 show the differences in how agencies measure payment timelines for the agencies we looked at in detail.

Figure 7: How agencies we looked at in detail measure payment timeliness

Agency	Timeliness measure	Invoice receipt
DJSIR	<p>Looking at the time between:</p> <ul style="list-style-type: none"> • when an invoice is received by the agency • when an invoice is paid. 	<p>When an invoice:</p> <ul style="list-style-type: none"> • is addressed to DJSIR with the correct ABN • is goods and services tax (GST) compliant • has the correct purchase order number.
DJCS		<p>When an invoice:</p> <ul style="list-style-type: none"> • is GST compliant • has a supplier name, address and ABN • is addressed correctly • meets Australian Taxation Office (ATO) invoice requirements • includes a purchase order with remaining value or has a valid contact name.
DH		<p>When an invoice is ok to pay. This means:</p> <ul style="list-style-type: none"> • goods or services have been received • ATO invoice requirements are met.
DFFH		<p>When an invoice is ok to pay. This means:</p> <ul style="list-style-type: none"> • goods or services have been received • ATO invoice requirements are met. <p>But for invoices processed in DFFH's legacy systems, payment timeliness is counted from when an invoice is approved and entered into the main accounts payable system. DFFH has told us that this may account for up to 71 per cent of its transactions.* This means that the payment timeliness reported for invoices processed in its legacy systems is incorrect and under-reported.</p>
CFA	<p>Looking at the time between:</p> <ul style="list-style-type: none"> • when an invoice is entered by the accounts payable team (after it has been assessed and sent from a regional office or business unit), and • when the invoice is paid. 	<p>This excludes the time:</p> <ul style="list-style-type: none"> • an invoice is with a regional office or business unit • it takes for the accounts payable officer to enter the invoice in the system.

Agency Timeliness measure

Invoice receipt

MV	<ol style="list-style-type: none">1. Looking at the time between the invoice date and when an invoice is paid.2. Subtracting 5 business days from this difference.	Not applicable.
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Note: *DFFH told us this excludes time for invoices processed in its legacy systems, which are mainly used for managing housing. This means that the payment timeliness reported for invoices processed in its legacy systems is incorrect and under-reported.

Source: VAGO.

Case study 1: CFA invoice processing

How CFA processes invoices

Invoices sent to CFA are generally received by a financial delegate in a regional office or business unit (for example, its West Region office). The financial delegate then assesses:

- if the invoice is complete and accurate
- if the goods or services have been received.

This period includes time spent clarifying or disputing an invoice. A financial delegate will then send an invoice to the central accounts payable team once it has been approved. The central accounts payable team does not have visibility of these invoices before they are sent to them. The central accounts payable team then enters an invoice into the payment system. It may take several days before the accounts payable team receives an invoice from the regional office or business unit before entering it into the system.

In 2024–25, it took an average of 29.6 days from the invoice date to when an invoice was entered into the system by the accounts payable team (that is, after it has been assessed as complete and correct and ok to pay and send to the accounts payable team).

The time between an invoice date and when an invoice is assessed as complete and correct and approved by payment may be due to factors outside the agency's control. For example, where an invoice is dated incorrectly.



Note: There can be a lag between when an invoice is assessed as complete and correct and ok to pay and when an invoice is sent to the accounts payable team. This analysis is for all invoices paid and excludes values less than zero.

Source: VAGO.

Disputed invoices

The Policy's payment terms do not apply to invoices under dispute. The agencies we looked at deal with, and report on, disputed invoices differently. This means that the way these agencies calculate payment timeliness for disputed invoices is different. For example:

- DJSIR staff put a hold on invoices in dispute, which stops the time used to calculate invoice payment timeliness. If the invoice is not cancelled, the original date the invoice is received is used to calculate payment timeliness.
- DH staff handle disputed invoices differently, depending on business units. Some staff enter an invoice into the accounts payable system after a dispute has been resolved, other staff enter an invoice that is in dispute into the accounts payable system and place a hold on the invoice. This means that staff either enter the date an invoice is resolved or the original date an invoice is received. This date is then used to calculate payment timeliness.
- generally, CFA staff deal with and resolve disputed invoices at a regional level. Once an invoice is resolved, staff send this invoice to the central accounts payable team, which then enters the invoice into its accounts payable system. As discussed above, this date is used to calculate payment timeliness.

Some agencies do not collect all data required

Required data The Policy requires agencies to measure and report on payment timeliness, calculating from the date of receipt of a correct and complete invoice to the date an invoice is paid.

Some of the agencies we looked at did not collect all the payment data the Policy requires. For example, MV and CFA do not collect data on when a correct and complete invoice is received:

- MV has told us that this information is not available in its system
- CFA records when an invoice is entered into its system by the accounts payable team. This is after a financial delegate has assessed an invoice as correct and complete and ok to pay. But there might be delay in when an invoice is assessed, when an invoice is sent and when an invoice is entered. This means that this date captured may not always be accurate.

DFFH captures when a correct and complete invoice is received. But DFFH told us that for invoices processed in its legacy systems, the time an invoice is received is incorrectly showing as when the invoice is approved. DFFH has told us that this accounts for up to 71 per cent of DFFH's transactions.

This has meant that agencies collect different data and makes it difficult to compare performance across agencies.

Agencies we looked at in detail report different transactions

Reported transactions The Policy was established to support small businesses. According to the Australian Bureau of Statistics, small businesses are defined as businesses employing less than 20 people. These make up approximately 98 per cent of businesses in Victoria.

However, the Policy is not clear on what transactions should be included or whether only payments to small businesses are covered. As shown in Figure 3, the agencies we looked at record and exclude different transactions for their reporting. These differences make it difficult to compare the performance of these agencies.

5.

How agencies pay invoices

We looked at 6 agencies in detail to see how they process and pay invoices. This section contains case studies which look at the business practices that support agencies to pay their invoices on time.

Covered in this section:

- Agencies show a commitment to pay on time
- Automated payment systems can help agencies pay on time
- Agencies with regional or decentralised payment processes have less visibility over invoices

Agencies show a commitment to pay on time

Internal policies, procedures and templates

Most agencies we looked at in detail have changed their policies, procedures and templates to reflect the requirements of the Policy. As shown in Figure 8:

- all agencies we looked at have changed their internal policies, procedures and templates to reflect the requirements of the Policy
- not all contracts we reviewed contained all of the Policy clauses required.

Figure 8: Alignment of internal policies, procedures and templates to the Policy for the agencies we looked at

Agency	Policies and procedures	Contract templates	Contract review
DJSIR	<p>Partially compliant: internal policy has inconsistent information and states that:</p> <ul style="list-style-type: none"> the department has a standard 30-day payment term for all suppliers invoices with a contract value of up to \$3 million must be paid within 10 business days. 	<p>Compliant: relevant contract templates contain a 30-day payment term. During our review, DJSIR updated these templates to reflect the Policy requirements.</p>	<p>Non-compliant: 8 of 8 contracts reviewed did not contain all of the Policy clauses required.*</p>
DFFH	<p>Compliant: all elements of the Policy included in internal policies and procedures.</p>	<p>Compliant: all elements of the Policy in relevant contract templates.</p>	<p>Partially compliant: 2 of 3 contracts reviewed had all of the Policy clauses required.</p>
DH	<p>Compliant: all elements of the Policy included in internal policies and procedures.</p>	<p>Compliant: all elements of the Policy in relevant contract templates.</p>	<p>Compliant: all contracts reviewed had all of the Policy clauses required.</p>
DJCS	<p>Compliant: all elements of the Policy included in internal policies and procedures.</p>	<p>Compliant: all elements of the Policy in relevant contract templates.</p>	<p>Compliant: all contracts reviewed had all of the Policy clauses required.</p>
MV	<p>Compliant: all elements of the Policy included in internal policies and procedures.</p>	<p>Compliant: all elements of the Policy in relevant contract templates.</p>	<p>Compliant: all contracts reviewed had all of the Policy clauses required.</p>
CFA	<p>Partially compliant: internal policy and procedure states that staff must follow the Policy. But these documents do not detail what these requirements are.</p>	<p>Compliant: all elements of the Policy in relevant contract templates.</p>	<p>Partially compliant: 6 of 7 contracts reviewed had all of the Policy clauses required.</p>

Note: During our review, DJSIR had non-compliant contract templates. These templates contained a 30-day payment term. DJSIR later fixed these templates. Source: VAGO.

Payment system changes Agencies we looked at took different approaches to help them pay invoices in line with the Policy. As shown in Figure 9, all agencies have made changes to their payment system or processes to meet the Policy requirements. In particular:

- DJSIR processes all approved invoices immediately, regardless of agreed payment terms
- CFA records the agreed supplier payment terms but pays invoices as soon as an invoice is assessed and approved
- DH, DFFH and MV apply the same payment term for invoices for contracts over \$3 million. This means that invoices may be paid early. DJCS adjust invoice payments to match the agreed payment terms. This means that invoices are likely paid on time.

Figure 9: How agencies we looked at arrange invoice payment time

Agency	Applied payment term for Policy invoices	Applied payment term for non-Policy invoices	Payment timeliness for Policy invoices	Payment timelines for non-Policy invoices*
DJSIR	Immediate automatic daily payment run	Immediate automatic daily payment run	Early	Early
CFA†	As soon as an invoice is assessed and approved	As soon as an invoice is assessed and approved	Early	Early
DJCS	Automatic payment in 10 calendar days	Adjusted manually when required	On time	On time
DH	Automatic payment in 10 business days	Adjusted manually if the payment term is less than 10 business days	On time	Early
DFFH	Automatic payment in 10 business days	Adjusted manually if the payment term is less than 10 business days	On time	Early
MV	Scheduled for payment in 14 calendar days	Adjusted manually if the payment term is in less than 14 calendar days	On time	Early

Note: *This is if invoices are approved in a timely manner. †CFA advised that it has transitioned to a new financial system in June 2025. The new system has a higher automation level and captures additional information, including the date written on invoices, goods received date and invoice date.
Source: VAGO.

Automated payment systems can help agencies pay on time

Systems used to pay invoices The agencies we looked at have different levels of automation. Of the agencies we looked at, DJSIR's system was the most automated. MV's system was the least.

Working well: DJSIR's payment systems are highly automated

In DJSIR, an invoice is automatically processed if the invoice has a purchase order number. The system then checks if the invoice:

- is correctly addressed to DJSIR with the right ABN
- is GST compliant
- has the correct purchase order number.

Once this is done the system automatically matches the invoice to a purchase order for single-line purchase orders. But this is done manually for multi-line purchase orders. The system then sends a request to approve the invoice to the relevant contact in DJSIR. The system additionally sends automated reminders if an invoice has not been actioned. Once approved, the invoice is automatically scheduled for payment.

DJSIR has automation in all of its invoice payment steps. In contrast, most of these steps are performed manually at MV. In 2024–25:

- DJSIR reported that it took 2.8 days to pay relevant invoices and had a 98 per cent compliance rate
- MV reported that it took 38 days to pay relevant invoices and had a 22 per cent compliance rate. MV has told us that it has had workforce capacity issues, and that this has affected its compliance rate.

As discussed in Section 4, these agencies report payment timeliness differently. But the large difference in timeliness demonstrates automated payment systems can help agencies pay on time.

Agencies with regional or decentralised payment processes have less visibility over invoices

Invoice visibility DFFH, DH and CFA have a regional and decentralised payment process. In these agencies, financial delegates in regional offices or business units (for example, CFA's West Region) receive, assess and approve invoices. In CFA, financial delegates send invoices to the central accounts payable team once the invoice is confirmed correct and complete.

These agencies do not have visibility of how regional offices or business units are processing invoices. For example, these agencies do not know:

- the number of invoices being processed by a regional office or business unit at any one time
- if an invoice is being disputed by the agency
- how long an invoice has been with a regional office or business unit
- the reason for any delays to processing an invoice.

Case study 2: DJCS and DJSIR invoice oversight

DJCS and DJSIR have more oversight over their invoices

DJCS and DJSIR have a more central payment process compared to DFFH, DH and CFA. At DJCS and DJSIR, the accounts payable team and system generally receive invoices before the relevant financial delegate's approval.

This allows for DJSIR and DJCS to oversee all invoices, including disputed invoices, and to follow up on invoices that are pending approval. For example:

- DJSIR told us that automated emails are sent to financial delegates if approvals are not completed and that the accounts payable team sends weekly unapproved invoice reports if invoices are not approved
- at DJCS, the accounts payable team sends weekly emails for unapproved invoices.



Source: VAGO.

6.

Appendices

There are 5 appendices covering responses from reviewed agencies, information about how we perform our work, and information about the Policy.

Appendix A: Submissions and comments

Appendix B: Abbreviations, acronyms and glossary

Appendix C: Review scope and method

Appendix D: Agencies under the Policy

Appendix E: Policy performance data

Appendix A:

Submissions and comments

We have consulted with reviewed agencies, and we considered their views when reaching our review 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
Country Fire Authority	A-2
Department of Education	A-4
Department of Energy, Environment and Climate Action	A-5
Department of Families, Fairness and Housing	A-6
Department of Health	A-8
Department of Jobs, Skills, Industry and Regions	A-9
Department of Transport and Planning	A-13
Department of Treasury and Finance	A-14
Museums Victoria	A-15
Victorian Small Business Commission	A-17



Patron: Her Excellency Professor the Honourable Margaret Gardner AC, Governor of Victoria

Office of the Chief Executive Officer | Headquarters
8 Lakeside Drive Burwood East Vic 3151
Tel 03 9262 8444

Mr Andrew Greaves
Auditor-General
Victorian Auditor-General's Office

25 February 2026

Ref: PC26-022

By email: [REDACTED]

Dear Mr Greaves,

RE: Proposed report – Timely Payments Performance

Thank you for your letter dated 3 February 2026 inviting CFA's consideration and comment on the proposed report for *Timely Payments Performance*.

I have sought advice from subject matter experts within CFA on the proposed report and appreciate your patience while the following feedback was finalised, also attached for your reference:

- CFA's completed Action Plan, outlining our response to the recommendations. We have noted an 'in principle' acceptance for Recommendation 1, as the required data capture is dependent on the future implementation of a Central Invoice Management system.
- A Summary of Feedback and Performance Data, including detailed commentary on terminology, workflow distinctions, case study accuracy, invoice receipt definitions, payment process logic, and clarification of data discrepancies.

Regarding the publication of signatures in the final report, CFA notes VAGO's position and has no concerns with this approach. We also confirm that this response and the associated materials have been handled in accordance with the confidentiality provisions of the *Audit Act 1994*.

Should you require any further information, please contact CFA Chief Risk Officer, Rebecca Holding via [REDACTED].

I trust the above is of use and thank you again for the opportunity to provide feedback on the proposed report.

Sincerely,

Jason Heffernan
Acting Chief Executive Officer

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Country Fire Authority action plan to address recommendations from *Timely Payments Performance*

No.	VAGO recommendation	Acceptance	Agreed management actions	Target completion date
7	Implement processes to identify when a correct and complete invoice is received (see Section 4 in report).	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input checked="" type="checkbox"/> In principle	The basis for capturing the correct invoice date will be determined by when CFA is able to implement the Central Invoice Management system and reporting.	30 June 2027

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OFFICIAL Sensitive



Department of Education

Secretary

2 Treasury Place
East Melbourne Victoria 3002
Telephone +61 3 9637 2000

COR26178420

Mr Andrew Greaves
Auditor-General
Victorian Auditor-General's Office

[REDACTED]

Dear Mr Greaves

Proposed Report: Timely Payments Performance

Thank you for your letter dated 3 February 2026 and for the opportunity to comment on the proposed report for *Timely Payments Performance*. The department is committed to paying its suppliers on time.

The department has reviewed the proposed report and has no feedback.

Should you wish to discuss the department's response, please contact Ms Shamiso Mtenje, Executive Director, Assurance, Knowledge and Executive Services on [REDACTED] 7 or [REDACTED].

Yours sincerely

Tony Bates PSM
Secretary
24/02/2026

Your details will be dealt with in accordance with the *Public Records Act 1973* and the *Privacy and Data Protection Act 2014*. Should you have any queries or wish to gain access to your personal information held by this department please contact our Privacy Officer at the above address





Department of Energy, Environment
and Climate Action

PO Box 500, East Melbourne,
Victoria 8002 Australia

SEC-260200089

Andrew Greaves
Auditor-General
Level 31 35 Collins Street
Melbourne Victoria 3000

Via email: [REDACTED]

Dear Auditor-General

Proposed draft report – Timely Payments Performance

Thank you for the opportunity to comment on the Victorian Auditor-General's Office (VAGO) proposed draft report for the *Timely Payments Performance* engagement, received on 3 February 2026.

The Department of Energy, Environment and Climate Action (DEECA) has reviewed the draft report and has no comments to provide.

DEECA remains committed to meeting the requirements of the Victorian Government's *Fair Payments Policy* and appreciates the work undertaken by your office in preparing this report.

I thank your staff for their work and DEECA look forward to a continued productive relationship with your office.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Kate Houghton'.

Kate Houghton
Secretary





Secretary

Department of Families, Fairness and Housing

50 Lonsdale Street
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BAC-EOB-1460

Andrew Greaves
Auditor-General
Level 31. 35 Collins Street
MELBOURNE VIC 3001
enquiries@audit.vic.gov.au

Dear Andrew

Thank you for your letter dated 3 February 2026, and for providing the Department of Families, Fairness and Housing (the department) with an opportunity to review and respond to the proposed report for the *Timely Payments Performance* audit.

The department notes the findings and recommendations specified in the proposed report and confirms acceptance of those recommendations applicable to the department. The details of the department's proposed actions in relation to each of the recommendations, and when those actions will be completed, is included in the Agency Action Plan.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'P. McCammon'.

Peta McCammon PSM
Secretary

23/02/2026



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Department of Families, Fairness and Housing action plan to address recommendations from *Timely Payments Performance*

No.	VAGO recommendation	Acceptance	Agreed management actions	Target completion date
8	Explore options to enable the invoice received date to be more accurately reported on for invoices processed in legacy systems (see Section 4).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input type="checkbox"/> In principle	Review business rules for determining which invoices should be reported. Explore options for legacy systems to calculate and send the due date to Oracle based on invoice received date. Explore options for ensuring invoices processed in DFFH legacy systems are more accurately reported from a Policy perspective. Implement agreed option.	30 April 2026 30 June 2026 30 June 2026 30 April 2027



Secretary

Department of Health

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DX 210081

BAC-CO-62119

Andrew Greaves
Auditor-General
Victorian Auditor-General's Office

Via e-mail: [REDACTED]

Dear Mr Greaves

Thank you for the opportunity to review and comment on the *Timely Payments Performance* proposed report.

I have reviewed the findings outlined in the report and support the key findings as relevant to my department. The findings provide useful insights into opportunities to strengthen processes and improve consistency in the calculation and reporting of payment timeliness.

The department is committed to addressing the matters identified within the scope of its responsibilities and will consider the findings as part of ongoing efforts to enhance financial controls, reporting accuracy and compliance with the Victorian Government Fair Payment Policy.

Should you have any queries in relation to this response please contact Karen Olesnicky on [REDACTED], or at [REDACTED].

Yours sincerely

Jenny Atta PSM
Secretary

4/03/2026





Department of Jobs, Skills, Industry and Regions

GPO Box 4509
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Telephone: +61 3 9651 9999

Ref: CSEC-2-26-27907

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

Dear Mr Greaves

PROPOSED REPORT: TIMELY PAYMENTS PERFORMANCE LIMITED ASSURANCE REVIEW

Thank you for your letter of 3 February 2026 sharing the proposed report on the Timely Payments Performance audit engagement.

The Department of Jobs, Skills, Industry and Regions (the department) accepts VAGO's recommendations and will continue to foster best practices regarding timely payment performance.

I am pleased to note from your report that, under Victoria's Fair Payment Policy, the average time taken to pay small businesses has improved significantly – from 18.2 calendar days in 2021-22 to 10.8 calendar days in 2024-25.

This reduction of 7.4 calendar days demonstrates the positive impact of the policy and the tangible benefits it delivers for small businesses without imposing additional requirements on industry.

Enclosed with this correspondence are actions the department will take in response to each relevant recommendation, including completion dates.

If your team requires any further information, please contact Karan Gill, Chief Audit Officer on [REDACTED] or [REDACTED].

Yours sincerely

Matt Carrick
Secretary

Date: 03/03/2026



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Department of Jobs, Skills, Industry and Regions action plan to address recommendations from *Timely Payments Performance*

No.	VAGO recommendation	Acceptance	Agreed management actions	Target completion date
1	<p>Implement processes to ensure:</p> <ul style="list-style-type: none"> all agencies provide complete <i>Victorian Government Fair Payment Policy</i> reporting data and follow-up where there are gaps reporting data is captured correctly (see Section 3). 	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input type="checkbox"/> In principle	<p>Action: DJSIR has updated reporting requirements and processes, performance reporting templates and developed new performance reporting guidance to support all agencies to complete, certify and return performance reporting templates.</p> <p>Summary Improved processes and requirements have been implemented to support the collection of complete and certified Fair Payment Policy performance reporting data, including improved coordination through portfolio departments, validation and certification of reporting data and active follow-up where data is incomplete, inconsistent or missing. These improved processes and requirements will support timely submission, improve data quality and strengthen assurance over entity performance data prior to public reporting.</p>	June 2026
2	<p>Develop guidance materials and update reporting templates so that agencies need to:</p> <ul style="list-style-type: none"> explain how they calculate their data (including if they measure timeliness from a date other than 'invoice received') quality check <i>Victorian Government Fair Payment Policy</i> reporting 	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input type="checkbox"/> In principle	<p>Action: DJSIR has developed new performance reporting guidance material and updated reporting templates to support accurate and certified performance reporting by agencies. DJSIR will share and communicate the updated guidance and reporting templates to agencies.</p> <p>Summary: The new guidance material clarifies reporting obligations, definitions and certification requirements for entities, explanation on calculation of payment days,</p>	June 2026

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Response provided by the Secretary, Department of Jobs, Skills, Industry and Regions, *continued*

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	information sent to the Department of Jobs, Skills, Industry and Regions. Share and communicate guidance and updated templates to agencies (see Sections 3 and 4).		how to complete the updated reporting templates and certification and submission requirements.	
3	Develop <i>guidance materials and update reporting templates</i> to: <ul style="list-style-type: none"> define what receipt of a correct and complete invoice is clarify which transactions should be reported Share and communicate guidance and updated templates to agencies (see Section 4).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input type="checkbox"/> In principle	Action: DJSIR has developed new performance reporting guidance material that includes advice on definitions and scope. Summary: The new guidance material explicitly states the definition of a correct and complete invoice and invoices to be included and those not included.	June 2026
4	Find out how agencies calculate payment timeliness data and: <ul style="list-style-type: none"> provide information on how agencies calculate payment timeliness to the Victorian Small Business Commission and use a weighted average to calculate the overall average days to pay analyse the reasons why agencies calculate payment timeliness for the <i>Victorian Government Fair Payment Policy</i> differently (see Sections 3 and 4). 	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input type="checkbox"/> In principle	Action: DJSIR has updated performance reporting templates to provide for departments and applicable agencies to include how they calculate payment times. DJSIR will use a weighted average in future reporting cycles. DJSIR will continue to analyse reasons why agencies have calculated payment timeliness differently, and continue to use this information to inform continuous improvement. Summary: Reporting templates have been updated to include a section requiring entities to explain how their payment times are calculated where the invoice received date	June 2026 Weighted average methodology will be implemented by November 2026 for the 2026-27 reporting cycle.

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			<p>has not been used. This change supports transparency, consistent interpretation of results and improved assurance over Fair Payment Policy performance reporting.</p> <p>DJSIR has been analysing the reasons for different payment calculation methods throughout the existence of the policy, and has used this information for continual improvement. DJSIR will continue to do this.</p>	
9	<p>Develop guidance materials so that agencies identify:</p> <ul style="list-style-type: none"> • reasons for non-compliance and develop remediation actions • continuous improvement opportunities, including where businesses processes can be streamlined (see Section 5). 	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input type="checkbox"/> In principle	<p>Action</p> <p>DJSIR will continue to use insights and performance data to drive continuous improvement of payment timeliness by agencies, including through guidance material and stakeholder engagement that shares process and technical learnings.</p> <p>Summary</p> <p>Since 2021, DJSIR has used Fair Payment Policy data to identify causes of late payment and target support to improve agency payment practices.</p> <p>Insights from agency reporting have been used to drive continuous improvement through tailored presentations by DJSIR at inter-government forums, supporting agencies to identify opportunities to improve processes and increase automation to support timely payment. This is an ongoing work program for DJSIR</p>	31 December 2026

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Department of Transport and Planning

GPO Box 2392
Melbourne, Victoria 3001 Australia

Ref: BSEC-1-26-56

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

Dear Mr Greaves

Victorian Auditor-General's Office - Timely payment performance - Proposed report

Thank you for your letter of 3 February 2026 inviting the Department of Transport and Planning (the Department) to respond to the *Timely Payments Performance* proposed report (the Report).

On behalf of the Department, I welcome the Report's analysis of the Department's timely payment performance, particularly the significant improvement in the average time taken to pay suppliers which reduced by more than 20 days from 2022-23 to 2024-25.

The Department notes that the Report's findings and conclusions are focused on the six agencies examined in detail. The Department acknowledges the recommendations to the Department of Jobs, Skills, Industry and Regions and Victorian Small Business Commissioner to improve the *Victorian Government Fair Payments Policy* (the Policy).

The Department is committed to ensuring compliance with the Policy and will continue to manage and report on its supplier payments accordingly.

Thank you for the opportunity to comment on the Report.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Jeroen Weimar'.

Jeroen Weimar
Secretary

Date: 19 February 2026





Department of Treasury and Finance

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dtf.vic.gov.au

CSEC-260200042

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

Email: [REDACTED]

Dear Auditor General

PROPOSED REPORT REVIEW LETTER - TIMELY PAYMENTS PERFORMANCE

Thank you for your letter, dated 3 February, inviting the Department of Treasury and Finance to review and comment on the proposed report *Timely Payments Performance*.

DTF notes the recommendations as outlined in the proposed report. Consistent with the findings in the report, DTF acknowledges that agencies aim to pay suppliers on time, but internal processes and systems have limitations.

I appreciate your consultative approach to this report.

Yours sincerely

Chris Barrett
Secretary

22 / 2 / 2026

CC: [REDACTED]





**MUSEUMS
VICTORIA**

2 March 2026

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

Dear Mr Greaves

Thank you for your letter dated 3 February 2026 and the provision of the proposed report on the performance audit of the Timely Payments Performance data.

I welcome this opportunity to provide Museums Victoria's response to the recommendations made by your office. I am also pleased to provide you with advice regarding the actions we are taking in relation to the recommendation made by your office.

I would like to thank your team for working with our staff so productively. I note and appreciate the inclusion of our feedback in the draft final report.

Museums Victoria has reviewed the report and accepts the report and the recommendation in principle. The implementation of the action plan will be targeted by 30 June 2026.

Please find attached the department's Action Plan addressing the recommendation made by your office.

Yours sincerely

Lynley Crosswell
Chief Executive Officer and Director

Encl. **Attachment 1** – Museums Victoria Action Plan

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Museums Victoria action plan to address recommendations from *Timely Payments Performance*

No.	VAGO recommendation	Acceptance	Agreed management actions	Target completion date
6	Identify ways to automate your accounts payable systems, including the capture of a correct and complete invoice (see Section 4 in report).	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input checked="" type="checkbox"/> In principle	<p>Museums Victoria notes the current system limitations that prevent the automated capture of invoice receipt dates. The age of the current system means enhancements are not a feasible option to pursue. Until a new financial system can be implemented, MV will strengthen its internal control environment by implementing a standardised manual process to support more accurate Fair Payments Policy (FPP) reporting. This will include:</p> <ul style="list-style-type: none"> • Provide clear guidance to vendors on resubmission of correct undisputed invoice as needs to be re-dated to the date the corrected, valid invoice is provided. • Establishing a manual disputed invoices log which records on a spreadsheet when the 10-day clock is “suspended” due to an invoice dispute. • Providing clear procedural guidance and training to relevant staff to reinforce responsibilities under the FPP. Monitor and implement corrective feedback where non-compliance trends emerge. 	30 June 2026

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20 February 2026



Mr Andrew Greaves
Auditor-General
Victorian Auditor-General's Office

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Melbourne Victoria 3001
T 0460 001 082
W www.vsbcc.vic.gov.au
E [REDACTED]

By email: [REDACTED]

Dear Mr Greaves,

Thank you for sharing the proposed report on *Timely Payments Performance* (Proposed Report). I appreciate the opportunity to review its findings and acknowledge the importance of ensuring the consistency and accuracy of reporting of entities in the Victorian Small Business Commission (VSBC) Annual Report.

I'm confident that our reporting upon the performance of entities with regards to the Fair Payments Policy, and our joint engagement with the Department of Jobs, Skills, Industry and Regions (DJSIR) and finance teams and secretaries' offices across the Victorian Government, has driven the uplift of payment processes since 2021 in support of Victoria's small businesses.

We are committed to addressing your recommendation for the VSBC, through the actions outlined below.

Victorian Small Business Commission (VSBC) action plan to address recommendations from *Timely Payments Performance*

No.	VAGO recommendation	Acceptance	Agreed management actions	Target completion date
5	Include an explanation or note in the published data if an agency uses a date other than 'invoice received' to calculate their results (see Section 4 in report).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input type="checkbox"/> In principle	<p>Request that agencies are consistent with their reporting systems to ensure that payment timeframes are calculated accurately and in accordance with the Policy, using "invoice received" as the default marker.</p> <p>Hold an information session for financial officers across relevant agencies to reinforce the importance of using the "invoice received" date for calculations and maintaining accurate records.</p> <p>Include a note in published</p>	Begin implementation with the VSBC Annual Report 2025-26 – to be tabled in parliament in late 2026.

			performance data if an agency calculates payment timelines using a date other than "invoice received" (eg. "invoice approval" or "invoice entry" date).	
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We will continue working collaboratively with DJSIR and reporting entities to strengthen our processes and reporting to ensure consistency and transparency for Victorian small businesses.

I look forward to updating you as we implement your recommendations.

Yours sincerely,



Lynda McAlary-Smith
Victorian Small Business Commissioner



OFFICIAL

Appendix B:

Abbreviations, acronyms and glossary

Abbreviations We use the following abbreviations in this report:

Abbreviation	Full spelling
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the Policy	<i>Victorian Government Fair Payment Policy</i>
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Acronyms We use the following acronyms in this report:

Acronym	Full spelling
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ABN	Australian Business Number
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ATO	Australian Taxation Office
-----	----------------------------

CFA	Country Fire Authority
-----	------------------------

DE	Department of Education
----	-------------------------

DEECA	Department of Energy, Environment and Climate Action
-------	--

DFFH	Department of Families, Fairness and Housing
------	--

DGS	Department of Government Services
-----	-----------------------------------

DH	Department of Health
----	----------------------

DJSIR	Department of Jobs, Skills, Industry and Regions
-------	--

DJCS	Department of Justice and Community Safety
------	--

DTP	Department of Transport and Planning
-----	--------------------------------------

DPC	Department of Premier and Cabinet
-----	-----------------------------------

DTF	Department of Treasury and Finance
-----	------------------------------------

GST	goods and services tax
-----	------------------------

MV	Museums Victoria
----	------------------

VAGO	Victorian Auditor-General's Office
------	------------------------------------

VSBC	Victorian Small Business Commission
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Glossary

The following terms are included in or relevant to this report:

Term	Explanation
Level of assurance	<p>This is a measure of the confidence we have in our conclusions. The quality and quantity of evidence we obtain affects our level of assurance.</p> <p>We design our work programs with the information needs of our report users in mind. We consider if we need to provide them with reasonable assurance or if a lower level of assurance may be appropriate.</p>
Limited assurance	<p>We obtain less assurance when we rely primarily on an agency's representations and other evidence generated by that agency. However, we aim to have enough confidence in our conclusion for it to be meaningful. We call these types of engagements assurance reviews and typically express our opinions in negative terms. For example, 'nothing has come to our attention to indicate there is a problem.'</p> <p>See our assurance services fact sheet for more information.</p>
Reasonable assurance	<p>We achieve reasonable assurance by obtaining and verifying direct evidence from a variety of internal and external sources about an agency's performance. This enables us to draw a conclusion against an objective with a high level of assurance. We call these performance audits.</p> <p>See our assurance services fact sheet for more information.</p>

Appendix C:

Review scope and method

Scope of this review

Who we examined

We examined the following agencies:

Agency	Their key responsibilities
All government departments, Country Fire Authority and Museums Victoria	<ul style="list-style-type: none"> Paying suppliers according to contracted or otherwise agreed payment terms
Department of Jobs, Skills, Industry and Regions	<ul style="list-style-type: none"> Development and oversight of the <i>Victorian Government Fair Payment Policy</i> Collecting performance data
The Victorian Small Business Commission	<ul style="list-style-type: none"> Publishing performance data

Our review objective

Does the government pay its suppliers on time?

What we examined

How timely government agencies make payments of contracted goods and services to the private sector. This includes how agencies implemented the *Victorian Government Fair Payment Policy* requirements into their policies, procedures, contracts and processes.

Why we conducted this review

When suppliers do business with Victorian Government agencies they expect to be paid on time. This is important to business cashflow and for the reputation of these agencies. We did this review to see if agencies are paying on time and if publicly reported information about payment timeliness is accurate and transparent.

Aspects of performance examined

Our mandate for performance audits and reviews includes the assessment of economy, effectiveness, efficiency and compliance (often referred to as the '3Es + C').

In this review we focused on the following aspects:

Economy	Effectiveness	Efficiency	Compliance
○	●	○	●

Key:

- Primary focus
- Secondary focus
- Not assessed

Conducting this review

Assessing performance To form a conclusion against our objective we used the following lines of inquiry and associated evaluation criteria.

Line of inquiry	Criteria
1. Does the government pay its private sector suppliers according to contracted or otherwise agreed payment terms?	<p>1.1 The government established and agreed on clear terms of trade with its suppliers, including:</p> <ul style="list-style-type: none"> contracts with all suppliers with a value less than \$3 million have the required clauses regarding payment terms and interest penalties standards or requirements for a 'correct and complete' invoice including form, content and lodgement procedure are documented, agreed and periodically reviewed payment terms (payment due dates) are clearly specified and agreed rejection and resubmission and timeframe pause and reset processes are clear and agreed.
	<p>1.2 The government complies with the agreed terms of trade, including obtaining agreed discounts for early payment (if any), and paying penalty interest on late payments where required by the vendor.</p>
2. Is the data provided by entities to the Victorian Small Business Commission about their invoice volumes and amounts, payment timeframes and compliance rates reliable and is the publicly reported performance presented fairly?	<p>2.1 Data compiled by each agency and reported by the Victorian Small Business Commission is:</p> <ul style="list-style-type: none"> valid (relevant and consistent with intent of performance reporting on eligible vendor payments) complete (all eligible invoices and contracts are captured) accurate (number of invoices, amounts paid and days to pay are calculated correctly) consistent with underlying accounting records and ledgers.
	<p>2.2 The Victorian Small Business Commission presents data that is useful for decision-making in that it is:</p> <ul style="list-style-type: none"> consistent and comparable over time complete and accurate readily understandable and not able to be misinterpreted.

Our methods As part of the review we looked at 6 agencies (Department of Health, Department of Families, Fairness and Housing, Department of Justice and Community Safety, Department of Jobs, Skills, Industry and Regions, Museums Victoria and Country Fire Authority) in-depth and:

- reviewed internal policies, procedures and contracts templates
- reviewed a sample of contracts to see if they contain the *Victorian Government Fair Payment Policy* clauses
- conducted walkthroughs to see how these agencies process invoices and calculate payment timeliness.

We also reviewed data for all agencies under the *Victorian Government Fair Payment Policy* and included this information in our accompanying dashboard.

Level of assurance

In an assurance review, we primarily rely on the agency's representations and internally generated information to form our conclusions. By contrast, in a performance audit, we typically gather evidence from an array of internal and external sources, which we analyse and substantiate using various methods. Therefore, an assurance review obtains a lower level of assurance than a performance audit (meaning we have slightly less confidence in the accuracy of our conclusion).

Compliance

We conducted our review in accordance with the *Audit Act 1994* and ASAE 3500 Performance Engagements to obtain limited assurance to provide a basis for our conclusion.

We complied with the independence and other relevant ethical requirements related to assurance engagements.

Cost and time

The full cost of the review and preparation of this report was \$480,000.

The duration of the review was 7 months from initiation to tabling.

Appendix D:

Agencies under the Policy

The *Victorian Government Fair Payment Policy* covers a total of 39 agencies, as shown in Figure D1.

Figure D1: The departments and agencies under the *Victorian Government Fair Payment Policy*

Department	Agency
• Department of Jobs, Skills, Industry and Regions	• AMES Australia
• Department of Energy, Environment and Climate Action	• Australian Centre for the Moving Image
• Department of Health	• Bendigo Kangan Institute
• Department of Justice and Community Safety	• Chisholm Institute
• Department of Premier and Cabinet	• The Council of Trustees of the National Gallery of Victoria
• Department of Treasury and Finance	• Holmesglen Institute
• Department of Government Services	• Melbourne Polytechnic
• Department of Education*	• Museums Victoria
• Department of Transport and Planning	• Visit Victoria
• Department of Families, Fairness and Housing	• Greater Western Water
	• Goulburn Murray Rural Water Corporation
	• Melbourne Water
	• South East Water Corporation
	• Yarra Valley Water Corporation
	• Alfred Health
	• Austin Health
	• Eastern Health
	• Melbourne Health
	• Monash Health
	• Country Fire Authority
	• Fire Rescue Victoria
	• State Emergency Services
	• Victorian Police
	• Victorian Legal Aid
	• Victorian Electoral Commission
	• Victorian Public Sector Commission
	• State Revenue Office
	• State Trustees Limited
	• Victorian Management Insurance Authority

Note: The agency list presented in the *Victorian Government Fair Payment Policy* is out of date. This report refers to the *Victorian Small Business Commission Annual Report 2024–25* as the latest version. *Department of Education is referred to as the Department of Education and Training in the annual report. Source: *Victorian Small Business Commission Annual Report 2024–25*.

Appendix E:

Policy performance data

Data notes

1. Victorian Legal Aid told us that:
 - due to system limitations, there are instances where the invoice date is used for payment timeliness reporting (instead of the invoice receipt date)
 - the reduction in the number of invoices paid from 2021–22 to 2022–23 is due to a change in reporting methodology to exclude private practitioners who are managed under a panel arrangement for grants of legal aid.
2. State Trustees told us that it counts from the invoice date for payment timeliness reporting (as opposed to the invoice received date).
3. The Department of Education told us that it revised the 2024–25 reporting to align with improved data.
4. The Department of Treasury and Finance told us that:
 - in 2021–22 and 2022–23, invoices under a contract value of \$3 million were calculated based on invoice value rather than contract value
 - in 2023–24, some data was excluded
 - the reduced number of invoices in 2024–25 is due to a machinery-of-government change.

Year	Agency / Department	Total number of invoices paid	Total value of invoices paid	Total number of invoices paid under a contract value of \$3 million	Total value of invoices paid under a contract value of \$3 million	Number of invoices paid under a contract value of \$3 million within 14 calendar days (10 business days)
2021-22	Alfred Health	113,288	\$592,777,160.00	75,778	\$217,023,261.00	35,674
2022-23	Alfred Health	123,979	\$679,585,652.00	79,803	\$243,497,479.00	43,699
2023-24	Alfred Health	143,260	\$785,514,438.00	95,587	\$278,466,837.00	51,652
2024-25	Alfred Health	147,670	\$764,796,235.00	91,671	\$266,868,237.00	54,834
2021-22	AMES Australia	14,288	\$56,808,000.00	14,288	\$56,808,000.00	14,219
2022-23	AMES Australia	15,566	\$55,009,000.00	15,566	\$55,009,000.00	15,466
2023-24	AMES Australia	14,439	\$52,856,000.00	14,439	\$52,856,000.00	14,101
2024-25	AMES Australia	16,010	\$61,962,443.00	16,010	\$61,962,443.00	15,581
2021-22	Austin Health	110,307	\$480,243,309.00	78,577	\$240,441,352.00	76,932
2022-23	Austin Health	121,791	\$463,368,231.00	86,186	\$284,113,093.00	85,905
2023-24	Austin Health	122,464	\$494,460,127.00	86,207	\$302,826,160.00	85,516
2024-25	Austin Health	125,768	\$531,550,423.00	86,586	\$347,596,722.00	84,173
2021-22	Australian Centre for the Moving Image	4,672	\$19,027,792.00	4,661	\$18,949,594.00	4,569
2022-23	Australian Centre for the Moving Image	4,321	\$26,283,471.00	4,245	\$19,811,146.00	3,974
2023-24	Australian Centre for the Moving Image	2,167	\$10,367,483.00	2,131	\$6,999,194.00	1,864
2024-25	Australian Centre for the Moving Image	4,413	\$19,668,954.00	4,337	\$12,994,124.00	3,104
2021-22	Bendigo Kangan Institute	14,507	\$90,765,946.00	14,505	\$80,906,015.00	7,576
2022-23	Bendigo Kangan Institute	16,498	\$89,112,831.30	16,316	\$78,116,465.73	14,847
2023-24	Bendigo Kangan Institute	18,216	\$118,112,170.00	18,211	\$97,712,829.00	12,510
2024-25	Bendigo Kangan Institute	20,334	\$103,360,849.00	20,330	\$86,923,595.00	14,124
2021-22	Chisholm Institute	11,093	\$69,185,676.00	11,093	\$69,185,676.00	5,272
2022-23	Chisholm Institute	14,224	\$120,834,016.00	14,175	\$97,149,466.00	12,446
2023-24	Chisholm Institute	11,068	\$140,837,920.00	10,655	\$88,415,488.00	8,756
2024-25	Chisholm Institute	11,894	\$95,641,657.00	11,822	\$67,059,627.00	9,791
2021-22	Country Fire Authority	61,033	\$270,267,639.14	61,032	\$263,691,483.32	20,296
2022-23	Country Fire Authority	62,553	\$229,472,561.00	60,546	\$144,451,650.00	22,621
2023-24	Country Fire Authority	54,359	\$222,383,434.00	53,878	\$196,399,093.00	53,878
2024-25	Country Fire Authority	55,714	\$240,318,867.74	53,815	\$232,020,578.08	52,919
2021-22	Department of Education	164,273	\$7,097,453,518.00	164,092	\$4,723,468,718.00	133,822

Year	Agency / Department	Total number of invoices paid	Total value of invoices paid	Total number of invoices paid under a contract value of \$3 million	Total value of invoices paid under a contract value of \$3 million	Number of invoices paid under a contract value of \$3 million within 14 calendar days (10 business days)
2022-23	Department of Education	184,388	\$8,008,575,028.00	184,158	\$5,235,456,959.00	149,000
2023-24	Department of Education	158,455	\$7,048,302,770.00	158,250	\$4,164,550,115.00	128,995
2024-25	Department of Education	155,470	\$6,751,619,573.00	4,049	\$103,876,519.00	3,842
2021-22	Department of Energy, Environment and Climate Action	66,800	\$3,652,893,929.00	66,630	\$1,378,283,363.00	61,156
2022-23	Department of Energy, Environment and Climate Action	71,057	\$3,716,833,033.00	70,886	\$1,510,571,058.00	63,038
2023-24	Department of Energy, Environment and Climate Action	81,529	\$4,326,130,273.00	81,308	\$1,575,717,733.00	67,995
2024-25	Department of Energy, Environment and Climate Action	85,094	\$3,979,884,448.96	84,929	\$1,559,134,026.87	76,467
2021-22	Department of Families, Fairness and Housing	140,834	\$1,676,601,164.69	140,779	\$1,316,961,482.44	118,188
2022-23	Department of Families, Fairness and Housing	143,681	\$1,804,528,979.41	143,600	\$1,286,649,050.31	127,120
2023-24	Department of Families, Fairness and Housing	142,404	\$1,816,983,652.70	142,363	\$1,293,173,886.37	131,524.00
2024-25	Department of Families, Fairness and Housing	147,894	\$1,855,559,516.94	147,839	\$1,185,665,288.35	136,336
2023-24	Department of Government Services	2,895	\$200,616,355.00	555	\$16,992,538.00	542
2024-25	Department of Government Services	14,196	\$1,163,243,840.00	7,047	\$87,462,649.00	6,996
2021-22	Department of Health	45,603	\$2,048,622,916.00	35,811	\$266,191,202.00	19,320
2022-23	Department of Health	26,252	\$1,009,465,191.07	26,215	\$740,088,611.03	17,072
2023-24	Department of Health	16,306	\$1,481,230,993.00	16,267	\$610,873,749.00	10,400
2024-25	Department of Health	11,640	\$659,727,312.82	4,537	\$98,788,947.03	2,855
2021-22	Department of Jobs, Skills, Industry and Regions	33,136	\$616,487,231.05	24,124	\$195,702,629.67	23,908
2022-23	Department of Jobs, Skills, Industry and Regions	22,687	\$625,178,417.00	9,248	\$137,758,062.00	22,463
2023-24	Department of Jobs, Skills, Industry and Regions	16,017	\$585,107,621.00	14,416	\$486,536,524.00	14,268
2024-25	Department of Jobs, Skills, Industry and Regions	12,387	\$678,075,461.00	12,365	\$168,132,205.00	12,138
2021-22	Department of Justice and Community Safety	121,249	\$4,716,000,000.00	73,565	\$1,419,423,679.43	63,214
2022-23	Department of Justice and Community Safety	140,779	\$4,596,762,334.12	83,545	\$1,379,759,997.35	59,162
2023-24	Department of Justice and Community Safety	134,057	\$5,780,617,958.00	76,581	\$1,279,518,482.00	62,776
2024-25	Department of Justice and Community Safety	138,802	\$4,570,797,284.37	73,446	\$1,204,272,019.89	63,440
2021-22	Department of Premier and Cabinet	12,524	\$178,674,855.00	12,523	\$168,623,125.00	6,357
2022-23	Department of Premier and Cabinet	14,272	\$184,633,018.00	5,398	\$24,664,730.00	5,324

Year	Agency / Department	Total number of invoices paid	Total value of invoices paid	Total number of invoices paid under a contract value of \$3 million		Total value of invoices paid under a contract value of \$3 million		Number of invoices paid under a contract value of \$3 million within 14 calendar days (10 business days)
				Total number of invoices paid under a contract value of \$3 million	Total value of invoices paid under a contract value of \$3 million	Total number of invoices paid under a contract value of \$3 million	Total value of invoices paid under a contract value of \$3 million	
2023-24	Department of Premier and Cabinet	11,654	\$146,100,297.00	704	\$25,493,214.00		699	
2024-25	Department of Premier and Cabinet	9,030	\$321,949,149.88	9,008	\$154,122,639.45		8,935	
2021-22	Department of Transport and Planning	76,188	\$17,200,000,000.00	48,106	\$754,500,000.00		20,015	
2022-23	Department of Transport and Planning	77,072	\$16,940,000,000.00	38,445	\$459,000,000.00		17,640	
2023-24	Department of Transport and Planning	91,693	\$23,000,000,000.00	57,699	\$613,000,000.00		51,886	
2024-25	Department of Transport and Planning	72,499	\$17,700,000,000.00	46,991	\$445,000,000.00		43,328	
2021-22	Department of Treasury and Finance	15,177	\$3,962,758,070.93	13,204	\$608,438,392.80		12,919	
2022-23	Department of Treasury and Finance	13,185	\$2,947,200,996.00	11,930	\$494,258,897.00		11,686	
2023-24	Department of Treasury and Finance	12,694	\$2,675,858,015.00	955	\$162,14,637.00		945	
2024-25	Department of Treasury and Finance	5,208	\$883,009,609.00	4,602	\$49,718,404.00		4,504	
2021-22	Eastern Health	111,815	\$792,606,974.00	89,264	\$718,160,340.00		2,366	
2022-23	Eastern Health	118,298	\$450,171,176.00	81,516	\$196,298,278.00		56,052	
2023-24	Eastern Health	112,786	\$462,068,083.00	85,336	\$202,028,682.00		63,905	
2024-25	Eastern Health	103,646	\$470,881,951.86	87,243	\$200,189,587.76		31,358	
2021-22	Fire Rescue Victoria	37,723	\$225,061,277.00	36,808	\$119,434,440.00		36,323	
2022-23	Fire Rescue Victoria	35,472	\$229,258,588.00	27,844	\$109,173,365.00		13,489	
2023-24	Fire Rescue Victoria	42,621	\$271,689,384.00	24,101	\$183,673,455.00		11,795	
2024-25	Fire Rescue Victoria	43,065	\$305,247,236.00	27,078	\$206,359,974.00		18,133	
2021-22	Goulburn Murray Rural Water Corporation	16,375	\$73,952,732.00	16,375	\$73,952,732.00		16,120	
2022-23	Goulburn Murray Rural Water Corporation	16,908	\$110,041,456.00	16,908	\$110,041,456.00		16,635	
2023-24	Goulburn Murray Rural Water Corporation	17,287	\$113,447,956.00	17,287	\$113,447,956.00		17,039	
2024-25	Goulburn Murray Rural Water Corporation	18,983	\$112,879,516.75	18,983	\$112,879,516.75		16,128	
2021-22	Greater Western Water	30,091	\$452,994,879.00	19,471	\$193,139,376.00		15,085	
2022-23	Greater Western Water	23,800	\$444,187,798.00	18,584	\$170,267,490.00		15,074	
2023-24	Greater Western Water	23,520	\$445,684,531.00	17,979	\$167,685,932.00		15,500	
2024-25	Greater Western Water	26,238	\$509,657,759.90	19,630	\$202,426,641.65		16,996	
2021-22	Holmesglen Institute	13,973	\$78,992,028.00	13,973	\$78,992,028.00		6,761	
2022-23	Holmesglen Institute	17,652	\$90,458,562.55	16,477	\$49,309,795.74		10,225	
2023-24	Holmesglen Institute	18,417	\$102,916,073.00	18,133	\$96,688,510.00		11,101	

Year	Agency / Department	Total number of invoices paid	Total value of invoices paid	Total number of invoices paid under a contract value of \$3 million		Total value of invoices paid under a contract value of \$3 million		Number of invoices paid under a contract value of \$3 million within 14 calendar days (10 business days)
				Total number of invoices paid under a contract value of \$3 million	Total value of invoices paid under a contract value of \$3 million	Total number of invoices paid under a contract value of \$3 million	Total value of invoices paid under a contract value of \$3 million	
2024-25	Holmesglen Institute	16,824	\$68,360,162.00	16,460	\$51,676,826.00	6,322	6,322	
2021-22	Melbourne Health	162,634	\$493,761,791.00	162,629	\$461,720,261.00	79,069	79,069	
2022-23	Melbourne Health	120,510	\$605,915,442.77	120,502	\$549,763,057.51	70,850	70,850	
2023-24	Melbourne Health	120,444	\$615,025,034.00	120,436	\$504,665,495.00	64,705	64,705	
2024-25	Melbourne Health	109,932	\$536,899,868.52	109,927	\$488,065,948.22	61,558	61,558	
2021-22	Melbourne Polytechnic	16,496	\$96,902,426.00	16,496	\$96,902,426.00	13,209	13,209	
2022-23	Melbourne Polytechnic	19,782	\$128,423,399.00	19,780	\$121,448,093.00	17,394	17,394	
2023-24	Melbourne Polytechnic	19,050	\$144,891,910.00	19,045	\$124,861,024.00	12,472	12,472	
2024-25	Melbourne Polytechnic	18,245	\$122,704,010.00	18,244	\$116,219,043.00	16,967	16,967	
2021-22	Melbourne Water	28,777	\$1,810,660,227.00	13,379	\$312,435,658.00	10,697	10,697	
2022-23	Melbourne Water	29,831	\$1,807,495,680.00	26,451	\$449,874,576.00	24,201	24,201	
2023-24	Melbourne Water	37,185	\$2,205,136,473.00	15,931	\$457,760,934.00	15,467	15,467	
2024-25	Melbourne Water	46,761	\$2,335,316,580.00	14,020	\$336,294,570.00	12,775	12,775	
2022-23	Monash Health	273,647	\$1,095,062,703.00	273,640	\$1,014,757,683.00	151,053	151,053	
2023-24	Monash Health	265,978	\$857,472,235.00	265,975	\$769,242,212.00	265,798	265,798	
2024-25	Monash Health	300,624	\$915,254,006.86	300,252	\$783,340,913.00	300,252	300,252	
2021-22	Museums Victoria	10,371	\$56,987,074.40	10,371	\$56,987,074.40	6,462	6,462	
2022-23	Museums Victoria	13,076	\$60,822,314.70	11,905	\$52,849,080.12	2,849	2,849	
2023-24	Museums Victoria	13,877	\$65,814,669.00	13,877	\$65,814,669.00	5,174	5,174	
2024-25	Museums Victoria	15,433	\$84,118,262.00	15,151	\$75,343,139.00	3,289	3,289	
2021-22	South-East Water Corporation	16,300	\$1,213,870,063.00	16,245	\$416,175,506.00	11,519	11,519	
2022-23	South-East Water Corporation	15,245	\$1,129,884,929.00	7,541	\$224,143,648.00	9,706	9,706	
2023-24	South-East Water Corporation	14,040	\$1,519,743,402.00	6,351	\$90,230,713.00	11,372	11,372	
2024-25	South-East Water Corporation	14,935	\$1,368,659,322.00	5,719	\$63,833,481.00	4,982	4,982	
2021-22	State Emergency Services	8,895	\$48,117,463.51	8,895	\$48,117,463.51	7,858	7,858	
2022-23	State Emergency Services	14,465	\$77,920,125.00	14,465	\$77,920,125.00	14,389	14,389	
2023-24	State Emergency Services	10,825	\$60,839,426.00	10,825	\$60,839,426.00	9,841	9,841	
2024-25	State Emergency Services	11,194	\$61,562,798.79	11,194	\$61,562,798.79	9,884	9,884	
2021-22	State Revenue Office	3,010	\$85,306,625.23	2,229	\$23,890,170.68	1,488	1,488	

Year	Agency / Department	Total number of invoices paid	Total value of invoices paid	Total number of invoices paid under a contract value of \$3 million	Total value of invoices paid under a contract value of \$3 million	Number of invoices paid under a contract value of \$3 million within 14 calendar days (10 business days)
2022-23	State Revenue Office	3,766	\$108,661,198.10	1,839	\$15,131,654.74	1,420
2023-24	State Revenue Office	4,217	\$106,891,162.00	3,132	\$12,153,570.00	1,594
2024-25	State Revenue Office	5,411	\$147,039,067.58	2,175	\$17,111,705.75	1,774
2022-23	State Trustees Limited	2,401	\$23,150,279.54	2,334	\$16,593,595.07	568
2024-25	State Trustees Limited	2,415	\$29,427,515.00	2,305	\$17,287,025.00	555
2021-22	The Council of Trustees of the National Gallery of Victoria	10,185	\$73,618,351.00	9,050	\$53,365,580.00	4,170
2022-23	The Council of Trustees of the National Gallery of Victoria	14,501	\$88,159,802.00	12,538	\$56,101,812.00	8,451
2023-24	The Council of Trustees of the National Gallery of Victoria	13,768	\$92,171,445.00	11,976	\$57,813,340.00	11,776
2024-25	The Council of Trustees of the National Gallery of Victoria	11,792	\$360,026,266.00	10,235	\$54,736,973.00	8,515
2021-22	Victoria Police	96,783	\$999,927,243.37	96,741	\$592,714,630.31	33,718
2022-23	Victoria Police	121,699	\$1,016,249,744.10	121,667	\$633,006,544.21	52,381
2023-24	Victoria Police	156,611	\$1,464,006,901.00	10,459	\$88,948,780.00	10,459
2024-25	Victoria Police	185,326	\$2,174,317,827.34	25,780	\$194,540,197.46	9,581
2021-22	Victorian Electoral Commission	3,496	\$36,734,988.00	3,496	\$36,734,988.00	2,731
2022-23	Victorian Electoral Commission	5,921	\$25,680,080.00	5,921	\$25,680,080.00	3,100
2023-24	Victorian Electoral Commission	1,361	\$7,526,674.00	1,361	\$7,526,674.00	942
2024-25	Victorian Electoral Commission	1,978	\$10,373,814.00	1,978	\$10,373,814.00	1,937
2021-22	Victorian Legal Aid	157,667	\$214,663,983.75	157,655	\$206,994,913.67	157,236
2022-23	Victorian Legal Aid	9,005	\$206,320,746.00	8,897	\$205,330,934.00	7,690
2023-24	Victorian Legal Aid	9,328	\$255,697,907.00	9,109	\$251,816,376.00	5,640
2024-25	Victorian Legal Aid	8,056	\$219,512,114.95	8,056	\$219,512,114.95	5,111
2021-22	Victorian Managed Insurance Authority	1,665	\$72,633,435.89	1,496	\$14,933,284.59	1,424
2022-23	Victorian Managed Insurance Authority	2,451	\$55,104,690.00	2,451	\$36,365,929.00	2,215
2023-24	Victorian Managed Insurance Authority	2,302	\$72,038,240.00	2,182	\$33,589,472.00	2,164
2024-25	Victorian Managed Insurance Authority	2,722	\$200,003,740.71	2,379	\$35,316,688.19	2,196
2021-22	Victorian Public Sector Commission	852	\$7,535,389.00	852	\$7,535,389.00	529
2022-23	Victorian Public Sector Commission	725	\$6,982,308.00	396	\$2,459,017.00	392

Year	Agency / Department	Total number of invoices paid	Total value of invoices paid	Total number of invoices paid under a contract value of \$3 million	Total value of invoices paid under a contract value of \$3 million	Number of invoices paid under a contract value of \$3 million within 14 calendar days (10 business days)
2023-24	Victorian Public Sector Commission	572	\$5,393,863.00	125	\$2,477,894.00	125
2024-25	Victorian Public Sector Commission	835	\$8,082,943.93	835	\$8,082,943.93	832
2021-22	Visit Victoria	3,228	\$131,118,340.00	3,223	\$113,501,055.00	3,223
2022-23	Visit Victoria	4,487	\$191,352,612.00	4,483	\$175,015,769.00	4,487
2023-24	Visit Victoria	5,122	\$155,938,882.00	5,108	\$139,670,866.00	5,108
2024-25	Visit Victoria	3,294	\$121,932,205.00	3,291	\$106,821,490.00	2,274
2021-22	Yarra Valley Water Corporation	10,532	\$1,145,415,559.00	6,390	\$237,049,316.00	5,721
2022-23	Yarra Valley Water Corporation	9,607	\$1,124,517,005.00	6,289	\$59,524,179.00	5,627
2023-24	Yarra Valley Water Corporation	10,052	\$427,515,030.00	6,720	\$74,044,765.00	6,174
2024-25	Yarra Valley Water Corporation	9,754	\$477,982,624.00	7,481	\$94,597,250.00	6,830

Year	Agency / Department	Average number of calendar days to pay invoices under a contract value of \$3 million	% of invoices where Fair Payment Policy applies	Compliance rate of invoices under a contract value of \$3 million paid within 14 calendar days (10 business days)
2021-22	Alfred Health	21.80	66.9%	47.1%
2022-23	Alfred Health	23.50	64.4%	54.8%
2023-24	Alfred Health	23.40	66.7%	54.0%
2024-25	Alfred Health	9.00	62.1%	59.8%
2021-22	AMES Australia	3.00	100.0%	99.5%
2022-23	AMES Australia	4.00	100.0%	99.4%
2023-24	AMES Australia	4.00	100.0%	97.7%
2024-25	AMES Australia	5.00	100.0%	97.3%
2021-22	Austin Health	9.00	71.2%	97.9%
2022-23	Austin Health	9.00	70.8%	99.7%
2023-24	Austin Health	10.00	70.4%	99.2%
2024-25	Austin Health	11.00	68.8%	97.2%
2021-22	Australian Centre for the Moving Image	3.00	99.8%	98.0%
2022-23	Australian Centre for the Moving Image	8.00	98.2%	93.6%
2023-24	Australian Centre for the Moving Image	8.00	98.3%	87.5%
2024-25	Australian Centre for the Moving Image	12.00	98.3%	71.6%
2021-22	Bendigo Kangan Institute	24.27	100.0%	52.2%
2022-23	Bendigo Kangan Institute	8.59	98.9%	91.0%
2023-24	Bendigo Kangan Institute	7.27	100.0%	68.7%
2024-25	Bendigo Kangan Institute	19.00	100.0%	69.5%
2021-22	Chisholm Institute	20.88	100.0%	47.5%
2022-23	Chisholm Institute	9.00	99.7%	87.8%
2023-24	Chisholm Institute	11.00	96.3%	82.2%
2024-25	Chisholm Institute	10.18	99.4%	82.8%
2021-22	Country Fire Authority	33.07	100.0%	33.3%
2022-23	Country Fire Authority	32.40	96.8%	37.4%
2023-24	Country Fire Authority	3.00	99.1%	100.0%
2024-25	Country Fire Authority	3.00	96.6%	98.3%
2021-22	Department of Education	13.71	99.9%	81.6%

Year	Agency / Department	Average number of calendar days to pay invoices under a contract value of \$3 million	% of invoices where Fair Payment Policy applies	Compliance rate of invoices under a contract value of \$3 million paid within 14 calendar days (10 business days)
2022-23	Department of Education	16.96	99.9%	80.9%
2023-24	Department of Education	13.24	99.9%	81.5%
2024-25	Department of Education	5.50	2.6%	94.9%
2021-22	Department of Energy, Environment and Climate Action	6.10	99.7%	91.8%
2022-23	Department of Energy, Environment and Climate Action	6.80	99.8%	88.9%
2023-24	Department of Energy, Environment and Climate Action	7.70	99.7%	83.6%
2024-25	Department of Energy, Environment and Climate Action	6.70	99.8%	90.0%
2021-22	Department of Families, Fairness and Housing	11.68	100.0%	84.0%
2022-23	Department of Families, Fairness and Housing	11.26	99.9%	88.5%
2023-24	Department of Families, Fairness and Housing	10.06	100.0%	92.4%
2024-25	Department of Families, Fairness and Housing	9.40	100.0%	92.2%
2023-24	Department of Government Services	2.48	19.2%	97.7%
2024-25	Department of Government Services	2.47	49.6%	99.3%
2021-22	Department of Health	34.12	78.5%	53.9%
2022-23	Department of Health	23.08	99.9%	65.1%
2023-24	Department of Health	23.44	99.8%	63.9%
2024-25	Department of Health	17.35	39.0%	62.9%
2021-22	Department of Jobs, Skills, Industry and Regions	1.45	72.8%	99.1%
2022-23	Department of Jobs, Skills, Industry and Regions	3.00	40.8%	99.0%
2023-24	Department of Jobs, Skills, Industry and Regions	1.23	90.0%	99.0%
2024-25	Department of Jobs, Skills, Industry and Regions	2.84	99.8%	98.2%
2021-22	Department of Justice and Community Safety	11.83	60.7%	85.9%
2022-23	Department of Justice and Community Safety	14.72	59.3%	70.8%
2023-24	Department of Justice and Community Safety	13.58	57.1%	82.0%
2024-25	Department of Justice and Community Safety	11.47	52.9%	86.4%
2021-22	Department of Premier and Cabinet	31.00	100.0%	50.8%
2022-23	Department of Premier and Cabinet	3.39	37.8%	98.6%

Year	Agency / Department	Average number of calendar days to pay invoices under a contract value of \$3 million	% of invoices where Fair Payment Policy applies	Compliance rate of invoices under a contract value of \$3 million paid within 14 calendar days (10 business days)
2023-24	Department of Premier and Cabinet	3.48	6.0%	99.3%
2024-25	Department of Premier and Cabinet	1.94	99.8%	99.2%
2021-22	Department of Transport and Planning	28.90	63.1%	41.6%
2022-23	Department of Transport and Planning	32.00	49.9%	45.9%
2023-24	Department of Transport and Planning	9.00	62.9%	89.9%
2024-25	Department of Transport and Planning	10.00	64.8%	92.2%
2021-22	Department of Treasury and Finance	3.00	87.0%	97.8%
2022-23	Department of Treasury and Finance	3.00	90.5%	98.0%
2023-24	Department of Treasury and Finance	2.37	7.5%	99.0%
2024-25	Department of Treasury and Finance	2.76	88.4%	97.9%
2021-22	Eastern Health	67.00	79.8%	2.7%
2022-23	Eastern Health	23.00	68.9%	68.8%
2023-24	Eastern Health	18.00	75.7%	74.9%
2024-25	Eastern Health	28.00	84.2%	35.9%
2021-22	Fire Rescue Victoria	3.70	97.6%	98.7%
2022-23	Fire Rescue Victoria	14.00	78.5%	48.4%
2023-24	Fire Rescue Victoria	21.00	56.5%	48.9%
2024-25	Fire Rescue Victoria	21.00	62.9%	67.0%
2021-22	Goulburn Murray Rural Water Corporation	13.25	100.0%	98.4%
2022-23	Goulburn Murray Rural Water Corporation	13.11	100.0%	98.4%
2023-24	Goulburn Murray Rural Water Corporation	13.07	100.0%	98.6%
2024-25	Goulburn Murray Rural Water Corporation	7.90	100.0%	85.0%
2021-22	Greater Western Water	10.00	64.7%	77.5%
2022-23	Greater Western Water	13.00	78.1%	81.1%
2023-24	Greater Western Water	11.00	76.4%	86.2%
2024-25	Greater Western Water	10.00	74.8%	86.6%
2021-22	Holmesglen Institute	15.00	100.0%	48.4%
2022-23	Holmesglen Institute	13.50	93.3%	62.1%
2023-24	Holmesglen Institute	19.00	98.5%	61.2%

Year	Agency / Department	Average number of calendar days to pay invoices under a contract value of \$3 million	% of invoices where Fair Payment Policy applies	Compliance rate of invoices under a contract value of \$3 million paid within 14 calendar days (10 business days)
2024-25	Holmesglen Institute	30.00	97.8%	38.4%
2021-22	Melbourne Health	18.00	100.0%	48.6%
2022-23	Melbourne Health	15.00	100.0%	58.8%
2023-24	Melbourne Health	16.00	100.0%	53.7%
2024-25	Melbourne Health	15.00	100.0%	56.0%
2021-22	Melbourne Polytechnic	8.25	100.0%	80.1%
2022-23	Melbourne Polytechnic	10.00	100.0%	87.9%
2023-24	Melbourne Polytechnic	10.00	100.0%	65.5%
2024-25	Melbourne Polytechnic	9.30	100.0%	93.0%
2021-22	Melbourne Water	12.00	46.5%	80.0%
2022-23	Melbourne Water	9.00	88.7%	91.5%
2023-24	Melbourne Water	20.00	42.8%	97.1%
2024-25	Melbourne Water	16.00	30.0%	91.1%
2022-23	Monash Health	29.43	100.0%	55.2%
2023-24	Monash Health	8.51	100.0%	99.9%
2024-25	Monash Health	3.90	99.9%	100.0%
2021-22	Museums Victoria	20.42	100.0%	62.3%
2022-23	Museums Victoria	29.00	91.0%	23.9%
2023-24	Museums Victoria	28.00	100.0%	37.3%
2024-25	Museums Victoria	38.00	98.2%	21.7%
2021-22	South-East Water Corporation	21.00	99.7%	70.9%
2022-23	South-East Water Corporation	22.00	49.5%	100.0%
2023-24	South-East Water Corporation	13.00	45.2%	100.0%
2024-25	South-East Water Corporation	10.00	38.3%	87.1%
2021-22	State Emergency Services	7.80	100.0%	88.3%
2022-23	State Emergency Services	5.39	100.0%	99.5%
2023-24	State Emergency Services	7.13	100.0%	90.9%
2024-25	State Emergency Services	7.60	100.0%	88.3%
2021-22	State Revenue Office	10.00	74.1%	66.8%

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2022-23	State Revenue Office	10.00	48.8%	77.2%
2023-24	State Revenue Office	10.00	74.3%	50.9%
2024-25	State Revenue Office	9.00	40.2%	81.6%
2022-23	State Trustees Limited	30.00	100.0%	24.3%
2024-25	State Trustees Limited	30.50	95.4%	24.1%
2021-22	The Council of Trustees of the National Gallery of Victoria	27.00	88.9%	46.1%
2022-23	The Council of Trustees of the National Gallery of Victoria	21.00	86.5%	67.4%
2023-24	The Council of Trustees of the National Gallery of Victoria	10.00	87.0%	98.3%
2024-25	The Council of Trustees of the National Gallery of Victoria	9.00	86.8%	83.2%
2021-22	Victoria Police	28.16	100.0%	34.9%
2022-23	Victoria Police	34.10	100.0%	43.1%
2023-24	Victoria Police	23.73	6.7%	100.0%
2024-25	Victoria Police	30.00	13.9%	37.2%
2021-22	Victorian Electoral Commission	10.00	100.0%	78.1%
2022-23	Victorian Electoral Commission	17.00	100.0%	52.4%
2023-24	Victorian Electoral Commission	11.00	100.0%	69.2%
2024-25	Victorian Electoral Commission	3.00	100.0%	97.9%
2021-22	Victorian Legal Aid	5.00	100.0%	99.7%
2022-23	Victorian Legal Aid	10.46	98.8%	86.4%
2023-24	Victorian Legal Aid	14.57	97.7%	61.9%
2024-25	Victorian Legal Aid	14.00	100.0%	63.4%
2021-22	Victorian Managed Insurance Authority	2.00	89.8%	95.2%
2022-23	Victorian Managed Insurance Authority	2.16	100.0%	95.2%
2023-24	Victorian Managed Insurance Authority	3.44	94.8%	99.2%
2024-25	Victorian Managed Insurance Authority	4.49	87.4%	92.3%
2021-22	Victorian Public Sector Commission	23.00	100.0%	62.1%
2022-23	Victorian Public Sector Commission	3.34	100.0%	99.0%

Year	Agency / Department	Average number of calendar days to pay invoices under a contract value of \$3 million	% of invoices where Fair Payment Policy applies	Compliance rate of invoices under a contract value of \$3 million paid within 14 calendar days (10 business days)
2023–24	Victorian Public Sector Commission	2.49	100.0%	100.0%
2024–25	Victorian Public Sector Commission	1.61	100.0%	99.6%
2021–22	Visit Victoria	7.00	99.8%	100.0%
2022–23	Visit Victoria	7.00	99.9%	100.1%
2023–24	Visit Victoria	14.00	99.7%	100.0%
2024–25	Visit Victoria	12.96	99.9%	69.1%
2021–22	Yarra Valley Water Corporation	13.00	60.7%	89.5%
2022–23	Yarra Valley Water Corporation	12.00	65.5%	89.5%
2023–24	Yarra Valley Water Corporation	11.50	66.9%	91.9%
2024–25	Yarra Valley Water Corporation	11.60	76.7%	91.3%

Auditor-General's reports tabled in 2025–26

Report title	Tabled
<i>Delivering Savings Under the COVID Debt Repayment Plan</i> (2025–26: 1)	July 2025
<i>Planned Surgery in Victoria</i> (2025–26: 2)	August 2025
<i>Financial Management of Local Councils</i> (2025–26: 3)	August 2025
<i>Responses to Performance Engagement Recommendations: Annual Status Update 2025</i> (2025–26: 4)	September 2025
<i>Relief and Recovery Funding for the 2022 Floods</i> (2025–26: 5)	October 2025
<i>Cybersecurity of IT Servers</i> (2025–26: 6)	October 2025
<i>Accessibility of Tram Services: Follow-up</i> (2025–26: 7)	November 2025
<i>Auditor-General's Report on the Annual Financial Report of the State of Victoria 2024–25</i> (2025–26: 8)	November 2025
<i>Service Delivery Performance 2025</i> (2025–26: 9)	December 2025
<i>Managing the Transition to Renewable Energy</i> (2025–26: 10)	December 2025
<i>Ravenhall Correctional Centre: Rehabilitating and Reintegrating Prisoners – Part 2</i> (2025–26: 11)	February 2026
<i>Major Projects Performance Reporting 2025</i> (2025–26: 12)	March 2026
<i>Modernising myki</i> (2025–26: 13)	March 2026
<i>Timely Payments Performance</i> (2025–26: 14)	March 2026

All reports are available for download in PDF and HTML format on our website at www.audit.vic.gov.au

Our role and contact details

The Auditor-General's role

For information about the Auditor-General's role and VAGO's work, please see our online fact sheet [About VAGO](#).

Our assurance services

Our online fact sheet [Our assurance services](#) details the nature and levels of assurance that we provide to Parliament and public sector agencies through our work program.

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