

Investing in Early Intervention Initiatives

June 2026

Independent assurance report to Parliament
2025–26: 29



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Independent assurance report to Parliament

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of the Parliament of Victoria

June 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 *Investing in Early Intervention Initiatives*.

Yours faithfully



Andrew Greaves
Auditor-General
30 June 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.

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Audit snapshot

Does the implementation of the Early Intervention Investment Framework support the government to make evidence-based funding decisions?

Why we did this audit

Government services provide vital support for Victorians, including people experiencing homelessness, children at risk of entering care, young people in the justice system and people with complex health or mental health needs. Providing services to people early can help avoid the need for more acute support later. This is known as early intervention.

The Victorian Government funds departments to run early intervention initiatives through its Early Intervention Investment Framework (EIIF). It expects initiatives to improve outcomes for Victorians and save costs in the future by reducing demand for acute services.

Under the EIIF, the government reduces departments' budgets based on these expected savings. For the EIIF to achieve its goals, the government needs reliable evidence to show that initiatives improve outcomes, reduce service demand and deliver the savings used to make budget reductions.

We did this audit to assess if the Department of Treasury and Finance (DTF) and departments produce this evidence.

Key background information



Source: VAGO.

What we concluded

DTF and departments give the government useful information about EIIF initiatives' performance. But departments are not always collecting the evidence they need to show if initiatives are reducing service demand, and DTF and departments do not calculate if expected savings are being achieved.

DTF supports EIIF implementation through a consistent approach to assessing proposed initiatives and annual outcomes reporting. But its advice to government could better highlight where expected demand reductions are uncertain, when savings estimates rely on contested assumptions, and outcome measure limitations.

To better support government decision-making about early intervention, the EIIF needs clearer requirements to measure service demand, calculation of actual savings at both initiative and whole-of-framework levels, and better communication of risks and evidence gaps in advice to the government.

Without this, there is a risk that the government will not have enough evidence to know if the EIIF is an effective and sustainable approach to funding early intervention.

1.

Our key findings

What we examined

Our audit followed 2 lines of inquiry:

1. Does the Department of Treasury and Finance (DTF) provide and consistently apply Early Intervention Investment Framework (EIIIF) guidance and processes to support evidence-based submissions and advice to the government?
2. Is departments' reporting on EIIIF initiatives comprehensive and evidence based?

To answer these questions, we examined:

- DTF
- Department of Education (DE)
- Department of Families, Fairness and Housing (DFFH)
- Department of Health (DH)
- Department of Justice and Community Safety (DJCS).

Identifying what is working well

In our engagements we look for what is working well – not only areas for improvement.

Sharing positive outcomes allows other public agencies to learn from and adopt good practices. This is an important part of our commitment to better public services for Victorians.

Terms used in this report

EIIIF initiatives

EIIIF initiatives are department programs, or sets of programs, that the government funds through the EIIIF.

Savings

Savings are costs for services that the government and departments avoid if an early intervention works, for example, if an early health intervention prevents someone from needing hospital treatment and that results in reduced costs. Savings can be:

- estimated, which are the expected savings based on assumptions about reduced service demand
- actual, which are realised savings based on evidence of reduced service demand and costs.

Budget reductions

Budget reductions are the decreases the government makes to departments' budgets based on estimated savings.

DTF guidance

DTF guidance refers to EIIIF guidance documents that DTF produces to help departments design initiatives, create funding submissions and report on their results. DTF updates and reissues this guidance annually.

Background information

About the EIIIF

The Victorian Government introduced the EIIIF in 2021–22 as a way to fund early intervention initiatives through the annual state Budget.

DTF's *Early Intervention Investment Framework: A considered and collaborative approach to support early intervention investment* says that the EIIIF has 2 main goals, which are to:

- improve outcomes for Victorians
- reduce growth in government spending by lowering demand for acute services.

How the EIIIF works

The government expects EIIIF initiatives to reduce service demand over time and decrease departments' future costs. Because of this, when it funds initiatives, it also reduces departments' budgets.

The EIIIF funding model has 2 main parts:

- budget reductions applied to departments, based on estimated savings from reduced service demand
- a portion of estimated savings set aside (known as a 'contingency') to fund future EIIIF initiatives.

DTF assesses EIIIF submissions and provides advice to the government as part of the state Budget process. The government decides which initiatives to fund under the EIIIF. Departments' submissions must include:

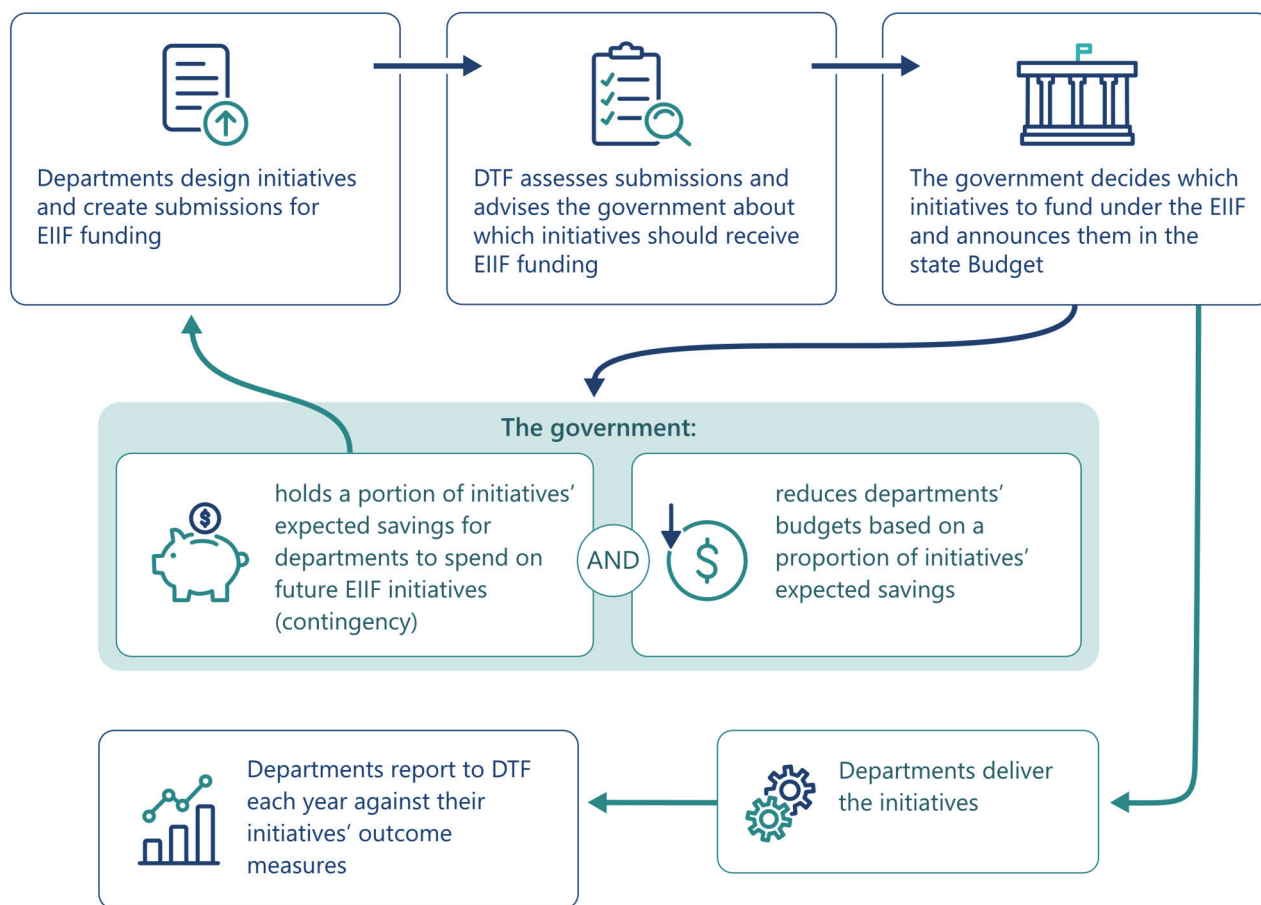
- outcome measures to track improvements for individuals and the service system
- estimates of savings they expect initiatives to deliver over 10 years by reducing service demand.

This information aims to give the government a clear understanding of how initiatives will support Victorians and reduce the need for acute services, which helps it to make EIIIF funding decisions.

Departments must also report on initiatives' performance over time. This aims to support government decision-making by improving the quality of evidence available about initiatives' performance.

Figure 1 gives an overview of the EIIIF funding process.

Figure 1: The EIFF funding process



Source: VAGO, based on information from DTF.

The government reduces department budgets annually, starting from year 3 after the initiative is approved. Reductions are set at 5 per cent of an initiative's 10-year estimated savings and continue indefinitely.

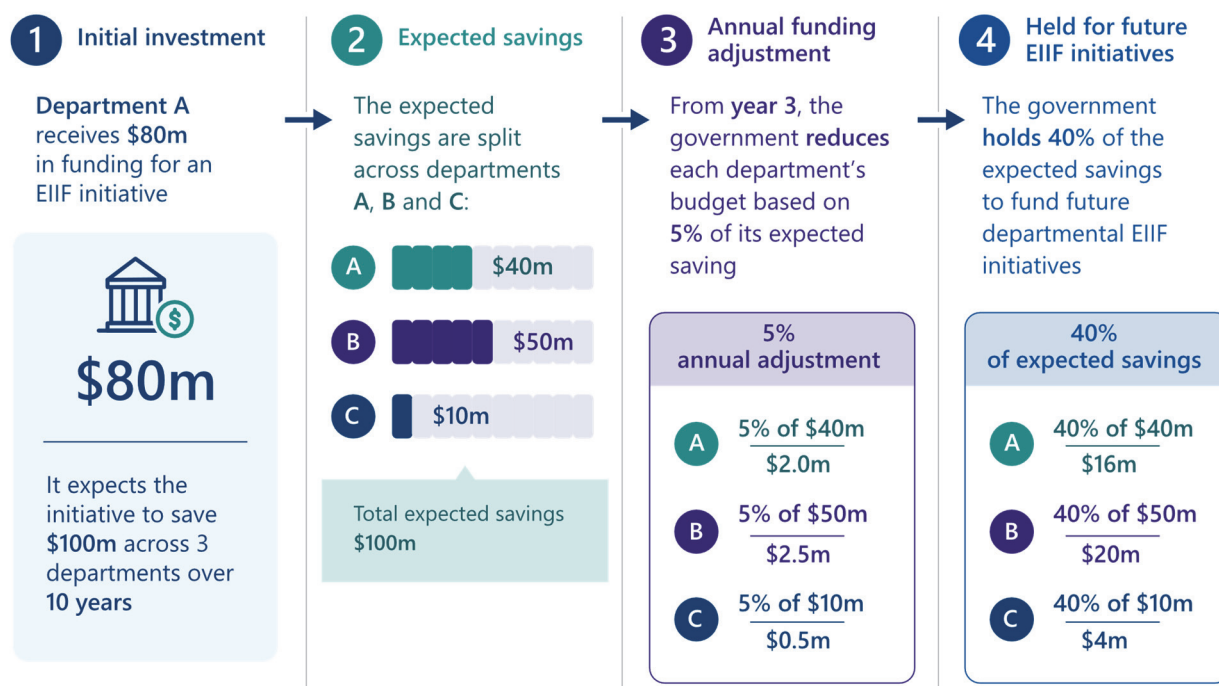
In some cases, departments propose initiatives that are expected to reduce demand in other departments' services. Budget reductions apply to:

- all departments expected to experience lower service demand, even if they are not delivering the initiative
- departments' overall budgets, rather than specific services where savings are expected. Departments can decide how they manage them.

DTF holds 40 per cent of each initiative's estimated savings for the contingency, which departments can use to fund future EIFF initiatives (subject to government approval).

Figure 2 illustrates how estimated savings, budget reductions, and contingency for future EIFF initiatives work.

Figure 2: Savings, budget reductions and future funding example



Source: VAGO, based on information from DTF.

DTF's role in the EIIIF

DTF developed and coordinates the EIIIF. It:

- provides guidance to departments
- assesses departments' EIIIF submissions
- advises the government on funding decisions through the state Budget process.

DTF supports the government to make informed decisions about early intervention investment. It reviews departments' outcomes reporting and advises the government on risks to individual initiative performance and the outcomes of the EIIIF as a whole.

The EIIIF's funding impact

From 2021–22 to 2025–26, the government has funded 105 EIIIF initiatives totalling \$3.46 billion. This is 3.5 per cent of total funding for new initiatives announced in the state Budget over this period.

Based on these initiatives' estimated savings, the government has reduced department budgets by \$162.9 million. It will reduce budgets by a further \$441.3 million by 2029–30 (in addition to budget reductions from any future EIIIF initiatives it will fund).

Departments estimate that initiatives funded from 2021–22 to 2025–26 will deliver:

- \$2.41 billion in savings over 10 years from reduced service demand
- \$1.03 billion over 10 years in other economic benefits, such as reduced costs for individuals or businesses. These benefits do not inform EIIIF savings or budget reductions.

Our audited departments, DE, DFFH, DH and DJCS, have received the majority of EIIIF funding since it began. Together they account for 95 per cent of total EIIIF funding over the period we examined.

For more information about the scope of this audit and our methods, please see Appendix C.

What we found

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

1. Departments collect useful evidence about initiatives and DTF monitors performance, but they do not routinely calculate if initiatives deliver estimated savings.
2. DTF has a consistent process to assess proposed initiatives and advise the government, but it could better highlight risks and evidence gaps.
3. Departments' outcomes reporting is incomplete, but is improving as EIIF initiatives progress.

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 audited agencies and considered their views.

You can read their full responses in Appendix A.

Key finding 1: Departments collect useful evidence about initiatives and DTF monitors performance, but they do not routinely calculate if initiatives deliver estimated savings

For the government to know if the EIIF is working as intended, it needs evidence showing if EIIF initiatives reduce demand for services and lead to savings.

DTF and departments collect and report initiatives' performance information. But they do not consistently measure changes in service demand or calculate actual savings.

DTF and departments collect useful information, but service demand measurement is inconsistent

Departments collect useful evidence about initiatives and report to DTF on their progress each year. DTF monitors initiatives' performance using a risk-based approach, which identifies initiatives that are not on track to achieve outcome measure targets.

But departments do not consistently measure or report on whether demand for acute services has decreased.

Previous DTF guidance required departments to have outcome measures linked to reductions in service use and estimated savings. But not all funded initiatives have these outcome measures. DTF removed this requirement in its 2026–27 guidance.

Actual savings are not routinely calculated

The government reduces departments' budgets based on estimated cost savings. Because of this, departments have an incentive to build evidence that shows changes in service demand lead to actual savings.

But in some cases, initiatives' outcome measures do not directly track demand for the services where savings are expected to occur.

Even where evidence of changes in service demand does exist, DTF and departments do not use this to calculate actual savings. DTF does not:

- require departments to calculate their initiatives' actual savings
- analyse savings for the EIIF overall.

Budget reductions continue to apply based on estimates

Departments estimate their initiatives' expected savings when applying for EIIF funding. The government uses these estimates to reduce departments' budgets and create a funding source for future EIIF initiatives.

But DTF does not routinely reassess budget reductions against initiatives' outcomes. This means budget reductions continue to reflect initial savings estimates.

DTF has processes to manage these risks. It:

- delays budget reductions until year 3 of the initiative
- reviews departments' evaluations and annual outcomes reports to identify initiatives that it may need to monitor.

The Treasurer has also invited ministers to request reviews of budget reductions where appropriate.

But these processes do not provide DTF with assurance that actual savings have occurred. Without a process to assess initiatives' outcomes against their estimated savings, there is a risk that budget reductions continue to apply without evidence that service demand or costs have reduced.

The government has reduced departments' budgets by \$162.9 million from 2021–22 to 2025–26. It will reduce budgets by a further \$441.3 million by 2029–30.

As a result, departments can face ongoing annual budget reductions, even if demand and costs do not decrease. Similarly, if initiatives reduce demand more than expected, reductions still reflect estimates instead of actual savings.

Budget reductions often apply to departments that cannot control or verify outcomes

Budget reductions often apply to departments that did not design or deliver the initiatives expected to reduce service demand and costs. For initiatives funded in 2025–26, this represents 54.9 per cent of estimated savings.

In these cases, a department may attribute reduced service demand and savings to another department without having outcome measures to show how demand or costs will decrease in those services.

This means departments and DTF cannot know if these reductions reflect actual system-wide impacts.

Addressing this finding

To address this finding, we made 3 recommendations to DTF about:

- updating its guidance so that outcome measures relate to service demand, and service demand assumptions are tested
- calculating actual savings from EIIIF initiatives
- reassessing budget reductions based on actual savings.

We also made one recommendation to DE, DFFH, DH and DJCS about establishing processes to follow DTF's updated guidance.

Key finding 2: DTF has a consistent process to assess proposed initiatives and advise the government, but it could better highlight risks and evidence gaps

For the government to make informed EIIIF funding decisions, it needs clear evidence about initiatives' outcome measures, estimated savings and associated risks.

DTF uses a consistent process to assess proposed EIIIF initiatives and advise the government. But the information it provides is not always complete.

DTF has a consistent process to assess EIIIF submissions and advise the government

DTF uses documented frameworks to assess initiatives' outcomes and estimated savings. It also compares initiatives using their expected outcomes and estimated returns on investment.

DTF's advice to the government includes information about initiatives' estimated savings, budget reductions and the EIIIF contingency. This helps the government to understand the full costs of new initiatives.

There are gaps in how DTF identifies risks and evidence limitations

There are gaps in how DTF identifies modelling risks and limitations in initiatives' supporting evidence.

Under DTF's outcomes assessment criteria, initiatives can score well even when key EIIIF requirements are missing, such as outcome measures linked to estimated savings, and outcome measure targets and baselines.

When DTF cannot complete a standard assessment of initiatives' proposed outcome measures, it uses default scores. But the scores may not:

- fully reflect the quality or completeness of the initiatives' supporting evidence
- clearly highlight limitations to the government.

DTF also recommends some initiatives for funding where estimated savings are lower than the proposed funding. It assesses and ranks these initiatives based on return on investment and broader policy factors. But it is not always clear how these initiatives contribute to EIIIF's goal of reducing long-term costs through lower service demand.

This means that government decision-making may not always be supported by complete information about the strength of the evidence, the limitations of assessments or the implications for expected outcomes and savings.

Clearinghouse reviews are limited and DTF does not highlight unresolved issues in its advice

The clearinghouse allows departments to review proposals and raise concerns about savings estimates. This supports cross-government input on proposed EIIIF initiatives.

Clearinghouse

DTF's clearinghouse process provides departments with an opportunity to review other departments' proposed EIIIF initiatives. Departments can look at the estimated savings and outcome measures, and raise concerns before the government makes a funding decision.

But some initiatives do not enter the clearinghouse or are available to review for a limited time. This means issues can remain unresolved.

DTF's advice to the government does not identify these unresolved issues or their implications for funding decisions. This means the government may approve initiatives and budget reductions without having full visibility of risks.

Guidance does not fully address key modelling risks

During the EIIIF submission process, DTF provides modelling tools to departments. But it does not require them to test or show how they manage key modelling risks.

Risks include ...	which is when ...
substitution effects	initiatives reduce demand in one part of the system but increase demand elsewhere.
double counting	more than one initiative claims the same avoided service use. This includes where initiatives target the same groups.

Without clear guidance to manage these risks, departments may overstate their initiatives' system-wide impacts.

Late EIIIF classification can create evidence gaps

Some initiatives funded through the EIIIF do not start as EIIIF initiatives. Instead, the government decides to bring them into EIIIF during the Budget process.

These initiatives may not have complete outcome measures or estimated savings at the time the government makes funding decisions. DTF works with departments after funding to address these gaps.

But DTF's guidance does not clearly explain how:

- departments should address ongoing evidence gaps
- the government should interpret gaps when making funding decisions.

Addressing this finding

To address this finding, we made one recommendation to DTF about identifying and clearly communicating uncertainty and risk to the government.

We also made one recommendation to DE, DFFH, DH and DJCS about making sure proposed EIFF initiatives are available in the clearinghouse for meaningful review and collaboration.

Key finding 3: Departments' outcomes reporting is incomplete, but is improving as EIFF initiatives progress

For the government to know if EIFF initiatives are working as intended, departments should report on whether they are improving outcomes and reducing service demand.

Departments' reporting improves as initiatives progress, and capability and systems develop. But their reporting is not complete or consistent. Some initiatives do not have reported results against their outcome measures, while others have partial or delayed data.

Departments' outcomes reporting is improving but gaps remain

To accurately measure and report on their initiatives' impact, departments must have baselines, targets and results for each of their outcome measures. For example, measuring outcomes requires:

- a baseline to understand 'as-is' conditions before an initiative starts
- a target to aim for (such as a 10 per cent reduction)
- results to understand the impact achieved.

Baselines

Baselines are sets of data that describe the current situation. They can be used as fixed reference points to monitor and assess changes against. For example, they can help departments to track service users' outcomes when an initiative starts.

For initiatives required to report outcome measure results between 2021–22 and 2024–25, reporting is incomplete. We found:

- 46.2 per cent had baselines
- 64.9 per cent had targets
- 56.5 per cent had results.

Only 25.8 per cent had all 3. Departments often have legitimate reasons for not reporting. But these gaps limit the government's ability to assess if initiatives are achieving expected outcomes or reducing service demand and costs.

As a result, departments' outcomes reporting does not provide a complete basis to support EIFF performance assessment or funding decisions.

Guidance and data issues have led to inconsistent reporting

It is difficult for departments to set clear baselines for some initiatives, particularly universal initiatives that operate across service systems or entire population groups.

DTF gave departments limited guidance in the early years of the EIIIF. But it introduced a standard definition for baselines for 2024–25 reporting. If departments cannot meet the definition, they can report baselines as ‘not applicable’.

This has resulted in a higher proportion of initiatives that do not report a baseline, but DTF expects it will improve reporting over time and comparability across initiatives.

Public reporting on EIIIF outcomes

The amount of publicly reported information on EIIIF initiatives has increased through successive Budget papers. Budget Paper 3 now includes information on each newly funded initiative. This has improved transparency about what EIIIF initiatives aim to achieve and the benefits they are expected to deliver.

But annual outcomes reporting is not public. As the EIIIF develops over time, public reporting on initiative outcomes would increase transparency. It would also support a whole-of-framework view of whether EIIIF funding decisions and budget reductions are based on evidence of actual performance.

Addressing this finding

To address this finding, we made one recommendation to DTF about publicly reporting EIIIF's outcomes.

See the next page for the complete list of our recommendations, including agency responses.

2.

Our recommendations

We made 7 recommendations to address our findings. The relevant agencies have accepted the recommendations in full or in principle.

			Agency response(s)
Finding: Departments collect useful evidence about initiatives and the Department of Treasury and Finance monitors performance, but they do not routinely calculate if initiatives deliver estimated savings			
Department of Treasury and Finance	1	Update Early Intervention Investment Framework guidance so that: <ul style="list-style-type: none"> • outcome measures show if and where service demand has reduced, and reflect if an initiative is universal or for a targeted cohort • departments are supported by practical approaches to estimate savings and set outcome measure baselines and targets, including where their initiatives are reclassified as Early Intervention Investment Framework initiatives • submissions and clearinghouse reviews test assumptions about reduced service demand and estimated savings' modelling risks (see sections 3 and 4). 	Accepted
All audited departments except Department of Treasury and Finance	2	Establish processes to comply with the Department of Treasury and Finance's updated guidance (see sections 3 and 4).	Accepted in principle by Department of Families, Fairness and Housing Accepted by all other agencies
Department of Treasury and Finance	3	In consultation with departments, establish a process to calculate actual savings using evidence of reduced service demand from outcome measures (see Section 3).	Accepted
	4	Periodically reassess budget reductions using outcome measure results and, where initiatives do not reduce service demand or costs as estimated, advise the government on appropriate adjustments to budget reductions or funding (see Section 3).	Accepted in principle

Finding: The Department of Treasury and Finance has a consistent process to assess proposed initiatives and advise the government, but it could better highlight risks and evidence gaps

Department of Treasury and Finance	5	<p>Make sure assessment of Early Intervention Investment Framework submissions and advice to the government identifies key limitations in the supporting evidence. This includes:</p> <ul style="list-style-type: none"> • if outcome measures can show reduced service demand and include baselines and targets • known modelling risks • unresolved clearinghouse issues • the basis for outcome ratings where departments' information is incomplete • any limitations arising from reclassifying initiatives as Early Intervention Investment Framework initiatives (see Section 4). 	Accepted
All audited departments except Department of Treasury and Finance	6	<p>Make sure proposed Early Intervention Investment Framework initiatives are available in the clearinghouse for the period recommended by the Department of Treasury and Finance, to enable meaningful review and collaboration (see Section 4).</p>	<p>Accepted in principle by Department of Justice and Community Safety</p> <p>Accepted by all other agencies</p>

Finding: Departments' outcomes reporting is incomplete but is improving as Early Intervention Investment Framework initiatives progress

Department of Treasury and Finance	7	<p>Report Early Intervention Investment Framework outcomes publicly so that service user outcomes, changes in service demand and savings can be assessed over time (see Section 5).</p>	Accepted in principle
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3.

Reducing costs through early intervention

Departments report on their initiatives' performance, which DTF tracks. This provides the government with useful information on service user outcomes and emerging risks.

But DTF and departments do not consistently measure changes in demand for the services where savings are expected, and they do not calculate actual savings.

This means the government cannot know if the savings underpinning budget reductions are being achieved.

Covered in this section:

- DTF tracks initiative performance through annual reporting
- Changes in service demand are measured inconsistently
- DTF and departments do not routinely calculate actual savings
- Budget reductions rely on estimates and are not reassessed based on performance

DTF tracks initiative performance through annual reporting

EIF outcomes reporting Each year, DTF produces a consolidated outcomes report for all EIF initiatives. This gives the government useful information on initiatives' performance and service user outcomes.

DTF's 2024–25 outcomes report includes initiatives':

- outcome measure results
- performance against targets
- trend information where there is more than one year of data.

A goal of the EIF is to improve outcomes for Victorians. Where initiatives have outcome measures with targets and results, reporting can show if outcomes are improving over time.

For example, the 2024–25 outcomes report includes case studies of initiatives meeting targets linked to service-user outcomes, such as improved school engagement for young people in contact with youth justice, and improved parenting capacity for participating families.

The 2024–25 outcomes report sets out how DTF assesses performance, using 'met', 'partially met', 'not met' and 'not applicable' categories. In 2024–25, our audited departments reported targets and results for 214 of 429 outcome measures (49.9 per cent). Of these measures, departments met the targets for 84.6 per cent.

DTF's annual outcomes reports also show underperformance or where evidence is incomplete, including:

- initiatives that are not yet reporting results
- incomplete outcome measures or targets
- outcome measures aligned with savings that partially met or did not meet their targets
- where further data or evaluation is needed to confirm impacts.

The reports also explain why data is not available, and note that ongoing non-reporting limits the ability to assess whether expected impacts are being achieved.

Changes in service demand are measured inconsistently

Measuring service demand

The EIF aims to reduce demand for government services over time. To assess this, DTF and departments need to track changes in demand for the services where savings are expected.

Departments develop outcome measures for their EIF initiatives. But they do not consistently have, or report on, measures that capture changes in service demand (known as 'savings outcome measures'). This is important because changes in service demand underpin estimated savings.

Savings outcome measures

Savings outcome measures can help show if initiatives reduce demand for services and save costs. For example, one of DH's savings outcome measures for its '100,000 Lives' initiative is the 'number of people with chronic conditions who avoided being admitted to hospital in participating hospitals'.

In 2024–25, most of our audited departments' initiatives had savings outcome measures, but reporting was uneven. Of the 57 initiatives required to report against their outcome measures:

- 47 (82.5 per cent) had at least one savings outcome measure
- 10 (17.5 per cent) had no savings outcome measures, despite having \$106.9 million in estimated savings
- 13 (22.8 per cent) had savings outcome measures but no results, despite having \$312.8 million in estimated savings
- 11 (19.3 per cent) had only one savings outcome measure (which may be appropriate where savings are low, easily reflected by one measure, or attributed to a single department).

Where savings outcome measures and results are available, they provide useful information about changes in service demand. But where they are missing or not reported, outcomes reporting does not clearly show if service demand is reducing in the services where savings are expected.

For example, the DFFH initiative 'Investing early where it matters' has \$27.14 million in estimated savings. But DFFH does not report savings outcome measures that directly track if demand has decreased for services where those savings are expected to occur. It instead reports on proxy measures for service use.

DTF told us it is not aware of instances where a lack of savings outcome measures has led to inappropriate budget reductions. But without measures and results, departments and DTF cannot consistently assess if service demand is reducing in line with estimated savings.

Guidance on measuring changes in service demand

DTF guidance says departments should use savings outcome measures to understand changes in demand. But it does not clearly explain how departments should track changes in service demand or set minimum expectations for what should be measured or reported.

DTF guidance has changed over time. Until 2026–27, it required departments to have at least one savings outcome measure. But not all funded initiatives had this. DTF removed this requirement from its 2026–27 guidance.

Instead, DTF’s 2026–27 guidance encourages departments to develop a set of outcome measures that capture service use patterns and directly track large, system-wide savings (for example, savings of more than \$20 million). But this is not mandatory. This reduces consistency in how departments measure and report reductions in service demand.

Departments are responsible for developing and reporting outcome measures. DTF assesses their suitability and uses this information to create its advice to the government.

Without consistent expectations for measuring changes in service demand, there is a risk that evidence of reduced service demand is incomplete or uneven across initiatives.

Initiatives with low savings

Some initiatives without savings outcome measures have low estimated savings or expect savings beyond the 10-year modelling period.

DTF told us that savings outcome measures may not add value in these cases. This is because they are unlikely to produce meaningful evidence of reduced service demand or savings, relative to the effort required to develop and track them.

For the initiatives audited departments had to report against in 2024–25, the average savings for initiatives without savings outcome measures was \$10.7 million, compared to \$25.2 million for all initiatives.

DTF guidance does not clearly say when savings outcome measures are not required, including based on the size or timing of expected savings.

DTF’s advice to the government also does not clearly explain where departments have not used savings outcome measures because they are considered low value.

This means there is no consistent basis for the government to distinguish between initiatives where having limited outcome measures is proportionate to expected savings, and initiatives where it reflects evidence gaps.

Even where expected savings are relatively small, they can become material over time because budget reductions are ongoing. This information is also important for assessing whether initiatives should be continued or extended.

Clearer guidance would allow the government to assess if the level of evidence supporting reduced service demand is appropriate across all initiatives.

DTF and departments do not routinely calculate actual savings

Calculating actual savings

The government reduces departments’ budgets based on initiatives’ estimated cost savings. This means DTF and departments need to show if and how changes in service demand lead to actual savings over time.

The EIIIF funding model relies on estimated savings to support both budget reductions and future investment in early intervention (through the EIIIF contingency). There needs to be a clear, consistent approach to calculate whether these savings are being achieved over time.

But DTF and departments do not routinely calculate actual savings. DTF does not require departments to do so and it does not provide a framework to help them do this.

DTF said calculating actual savings for all initiatives is not necessary or efficient, particularly for lower-value or early-stage EIF initiatives where savings are modest or performance information suggests initiatives are delivering their expected outcomes.

DTF instead uses a risk-based approach to monitor initiatives' performance through its annual outcomes report.

If it finds risks, it may do detailed analysis and consider if budget reductions are worth exploring with departments. For example, the 2024–25 outcomes report identified 11 higher-risk initiatives across 4 departments with savings outcome measures that only partially met or did not meet their targets. DTF identified these for closer monitoring.

DTF also uses outcomes report data to update its savings modelling for some initiatives.

But there is not a routine process to verify actual savings for individual initiatives or assess the overall savings achieved by the EIF.

Even where initiatives are mature or expected savings are material, there is no clear process to:

- measure how much service demand has reduced
- apply unit costs to those reductions
- report the dollar value of actual savings achieved.

This limits the government's ability to assess if the estimated savings supporting ongoing budget reductions are being achieved.

Challenges to calculating actual savings

There are genuine challenges to calculating actual savings. Departments told us these include:

- limited data and comparison groups
- overlapping EIF initiatives affecting the same services
- changing participant groups
- changes in unit costs over time
- no shared, cross-government method for calculating savings
- limited capacity to assess changes in service demand.

Calculating actual savings can be even harder for initiatives that are funded through the EIF but were running before being included in the EIF.

For example, DFFH told us that:

- some of its initiatives already affected service demand before it received EIF funding, which makes it hard to isolate impacts from existing service delivery
- it cannot always establish a control group or baseline, or predict who will participate in its initiatives, which limits its ability to track changes in service demand and calculate savings.

Together, these challenges can make it difficult to isolate initiatives' impacts and translate changes in service demand into savings.

DTF does not provide departments with detailed guidance or minimum standards to help them manage these challenges or explain uncertainty when reporting savings evidence.

Budget reductions rely on estimates and are not reassessed based on performance

Budget reductions based on estimates

Because there is no systemic process to calculate actual savings, budget reductions under the EIFF continue to be based on estimates.

When departments apply for EIFF funding, they estimate the savings they expect to see from less service demand over 10 years. DTF uses these estimates to calculate budget reductions.

Once applied, departments' budgets are reduced every year with no end date.

The government has reduced department budgets by \$162.9 million through the EIFF between 2021–22 and 2025–26, as Figure 3 shows. It will reduce budgets by a further \$441.3 million by 2029–30, even though total budgets may increase over time.

Figure 3: EIFF funding, expected savings, contingency and budget reductions by department

Department	EIFF funding received (\$ million)	Expected savings over 10 years (\$ million)	Contingency allocated (\$ million)	Budget reductions to 2025–26 (\$ million)	Further budget reductions by 2029–30 (\$ million)
DE	654.8	11.8	4.7	0	2.3
DFFH	1,238.4	497.1	198.8	18.1	80.3
DH	826.3	1,067.3	465.9	111.5	195.0
DJCS	658.9	850.0	340.0	33.3	163.6
Other	77.6	0	0	0	0
Total	3,455.9	2,426.2	1,009.5	162.9	441.3

Note: DJCS includes funding, savings, contingency and budget reductions attributed to Court Services Victoria and Victoria Police. 'Other' refers to departments that have received smaller amounts of funding through the EIFF, including the Department of Government Services (DGS), Department of Premier and Cabinet (DPC), Department of Jobs, Skills, Industry and Regions (DJSIR), and Department of Transport and Planning (DTP). We calculated the expected savings using department contingency allocated in each budget. Some totals do not add due to rounding. Totals for expected savings and contingency allocated in other parts of this report may differ from Figure 3 due to general contingency, rounding, adjustments, changing savings assumptions and shifting funding across budget years.

Source: VAGO, based on information from DTF.

Initiatives funded between 2021–22 and 2025–26 will reduce departments' budgets by \$114.5 million each year from 2027–28. As the government funds new EIFF initiatives, this figure will increase.

Budget reductions applied to other entities

Many EIFF budget reductions apply to departments that cannot control or verify outcomes. This happens when an initiative is expected to reduce service demand in another department's services. DTF's internal guidance says these cases need closer review of modelling, which informs its advice to the government on estimated savings.

In 2025–26, the government funded 32 EIFF initiatives. These initiatives will result in annual budget reductions of \$16.9 million from 2027–28. More than half (54.9 per cent) of these reductions apply to entities that did not design or deliver the initiatives.

For example:

- all funding reductions applied to Court Services Victoria come from other departments' initiatives
- most funding reductions applied to Victoria Police (94.5 per cent) and DJCS (72.2 per cent) come from other departments' initiatives
- more than one-third of funding reductions applied to DH and DFFH (36.3 per cent and 34.0 per cent, respectively) come from other departments' initiatives.

These entities have limited ability to influence outcomes because they are not delivering the initiatives that have led to their budget reductions.

Outcome measures do not always track the savings applied to other entities' budgets. Even where they do, DTF and departments do not routinely use them to calculate actual savings, limiting their ability to verify if savings have occurred.

This weakens accountability for the EIIIF's outcomes and increases the risk that budget reductions apply without evidence that service demand has reduced.

Managing uncertainty

DTF has acknowledged the risk that budget reductions may apply before savings are realised or where savings do not fully materialise.

DTF has processes in place to manage this risk. It:

- delays budget reductions until year 3 of the initiative to allow time for benefits to emerge
- applies annual budget reductions at 5 per cent of the initiative's 10-year estimated savings.

These processes help reduce the risk of inappropriate budget impacts, particularly in the early years of initiatives.

In 2025, the Treasurer invited ministers to request adjustments to their departments' budget reductions where initiatives are not meeting at least 50 per cent of their expected outcomes. This provides a formal mechanism to reassess budget reductions, which relies on departments and ministers making requests and providing supporting evidence.

To date, DTF has received no requests for budget reduction changes. Departments said limited capacity and complexity can make this difficult.

In one case, a department sought budget changes for initiatives delivered by other departments, but DTF told it only the responsible department could request changes through its Minister. No changes occurred. DTF told us it did not follow up with the responsible department as it is awaiting information from the 2025–26 outcomes report.

Risk of ongoing budget reductions without evidence

These processes have not led to routine reassessment of budget reductions based on measured changes in service demand or actual calculated savings.

As at April 2026, 4 years after EIIIF reporting began, DTF has not recommended any changes to budget reductions based on evidence of reduced service demand or actual savings. This means budget reductions continue to apply based on estimated savings. DTF said that:

- more time is needed (at least 3 years of outcomes data) to assess performance trends
- it has not seen evidence of underperformance that would require calculating actual savings
- any underperformance is within the 50 per cent buffer used in its estimated savings modelling.

But because DTF does not require departments to measure reduced service demand or calculate actual savings, there is limited evidence available to support reassessment of budget reductions.

Where DTF has changed budget reductions, the changes reflect individual delivery issues or updates to estimated savings modelling, not a calculation of actual savings. This includes:

- in 2024–25, DTF adjusted budget reductions after DFFH partly delivered an EIIIF initiative and redirected funding to another initiative
- for 2026–27, DTF adjusted budget reductions for an initiative after its estimated savings modelling was revised, and adjusted the timing of budget reductions for another initiative.

If this practice continues as the EIIIF progresses, budget reductions may continue without clear evidence across the framework that service demand and costs have reduced as estimated.

This could place ongoing budget pressure on departments if savings are not achieved and cannot be verified.

4.

Assessing and recommending initiatives

DTF uses a consistent approach to assess EIIIF initiatives and advise the government.

But gaps in DTF's processes, guidance and advice mean that the government does not always have all the evidence it needs to understand the benefits and risks of proposed EIIIF initiatives.

Covered in this section:

- DTF has a consistent process to assess initiatives and advise the government
- There are limitations in DTF's assessment process
- DTF's advice does not always reflect risks and uncertainties
- Initiatives brought into the EIIIF late often have evidence gaps
- DTF does not provide a clear definition of early intervention for the EIIIF

DTF has a consistent process to assess initiatives and advise the government

How DTF assesses submissions and advises the government

DTF has a consistent process to assess EIIIF submissions and advise the government, which it has refined over successive Budgets.

Its process includes:

- assessing outcome measures against initiatives' intended impacts, evidence and targets
- reviewing initiatives' estimated savings
- comparing initiatives based on their expected outcomes and estimated returns on investment.

DTF uses this information to give advice to the government.

DTF gives the government ...	which ...
briefs for each EIIIF submission	set out DTF's assessment and funding recommendations.
a consolidated EIIIF brief	summarises DTF's advice across initiatives, including expected savings, economic benefits, use of the EIIIF contingency and funding reductions.
an EIIIF impact analysis	compares the relative impacts of EIIIF initiatives.

DTF advice includes the use of the EIIIF contingency, alongside standard budget funding. DTF provides clear advice each year on how the EIIIF contingency affects departmental budgets.

The government has approved \$1.02 billion in EIIIF contingency to fund new EIIIF initiatives. This supports the EIIIF’s aim of shifting investment towards early intervention through an ongoing reinvestment cycle.

DTF monitors initiatives’ performance through annual outcomes reporting. It uses this information to create its advice to the government about new or expanded initiatives.

This shows a consistent approach to assessment, with a focus on continuous improvement and strengthening evidence, measurement and reporting over time.

There are limitations in DTF’s assessment process

Issues with DTF’s outcomes assessment

Despite its consistent approach, some aspects of DTF’s assessment process mean that initiatives can score well against the criteria even when key elements are missing.

DTF rates departments’ proposed outcome measures using a zero to 3 scoring scale. Outcome measures above 2.2 are rated as ‘high’, which means the initiative is prioritised in funding recommendations.

In its guidance, DTF says initiatives must have outcome measures that show expected savings and have baselines and targets.

But DTF’s assessment scale treats these as weighted factors, not as minimum requirements. This means initiatives can receive high ratings without meeting the EIIIF’s requirements.

DTF’s assessment approach means an initiative with no ...	can score up to ...	This means the initiative can score well without showing ...
outcome measures linked to savings	2.8 out of 3.	how it reduces service demand and costs over time.
targets and baselines	2.6 out of 3.	its starting point or planned impact.
outcome measures linked to savings and no targets and baseline	2.4 out of 3.	<ul style="list-style-type: none"> how it reduces service demand and costs its starting point or planned impact.

As a result, an initiative can score highly on DTF’s outcomes assessment without fully showing how it will measure its impact on service users and demand over time.

Initiatives where funding is higher than savings

DTF has recommended some initiatives where the estimated 10-year savings are lower than the recommended funding.

In 2025–26, DTF gave estimated return on investment information to the government for 23 initiative components (which are sub-parts of initiatives). Of these, 11 components (47.8 per cent) had a return on investment below one, which means 10-year savings are lower than funding levels.

When we applied the same approach to DTF’s 2024–25 estimated return on investment information provided to the government, we found 18 of 27 initiatives (66.7 per cent) had a return on investment below one.

DTF told us the government has not set a minimum return on investment or estimated savings threshold for EIIIF initiatives. It said its funding recommendations can consider broader factors such as policy merit, system reform benefits or budget capacity. This reflects that some EIIIF initiatives are expected to deliver benefits beyond direct cost savings.

DTF assesses initiatives using expected outcomes and estimated return on investment. It ranks submissions based on their relative impact and broader policy considerations as part of its advice to the government. DTF also publishes funding and estimated savings publicly in Budget papers. These practices support transparency about EIIIF initiatives' expected benefits. But where estimated savings are lower than funding, it is not always clear how these initiatives contribute to the EIIIF's goal of reducing long-term spending through lower demand. Clearer articulation of how DTF weighs broader benefits against lower estimated savings would help the government understand how funding recommendations align with the EIIIF's objectives.

DTF's advice does not always reflect risks and uncertainties

Advice about initiative risk and uncertainty

We reviewed 16 initiatives sent to DTF for assessment between 2023–24 and 2025–26. DTF advised the government on estimated savings in 11 cases and outcome measures in 10 cases.

Where DTF advised the government, it accurately reported the savings estimates, value-for-money information and results of its assessment ratings processes.

But DTF's advice did not consistently show where evidence was weak, incomplete or contested. It did not explain:

- when it relied on default ratings rather than a standard outcomes assessment
- clearinghouse limitations
- unresolved modelling risks.

Default assessment ratings

DTF uses default assessment ratings when it cannot do a standard outcomes assessment. This happens when the government adds initiatives into the EIIIF late in the Budget process.

In these cases, DTF can apply a default 'medium' rating to avoid using a 'low' rating, instead of completing a standard assessment.

Of the 16 initiative assessments we reviewed, DTF communicated an assessment rating to the government for 10 of these initiatives.

In 3 of these 10 cases, DTF reported a default medium rating for initiatives added to the EIIIF late in the Budget process. This is despite it either assessing the initiative as low, or not completing a standard assessment, as Figure 4 shows.

This approach can result in advice that does not fully reflect DTF's underlying assessment or the absence of an assessment.

Figure 4: How default 'medium' ratings can misrepresent evidence

EIIIF initiative	DTF assessment	Advice to the government
Late-entry initiative A	Low	Medium (in the EIIIF impact analysis)
Late-entry initiative B	No assessment completed	Medium (in the submission brief) and low (in the consolidated brief)
Late-entry initiative C	Low	Medium (in the EIIIF impact analysis)

Source: VAGO, based on information from DTF.

Outcomes assessment ratings are a key part of DTF's advice to the government. When DTF applies default ratings without explanation, the government cannot clearly see where evidence is limited or missing.

As a result, the government could approve EIIIF initiatives and apply budget reductions without a clear view of the limitations of the supporting evidence or the risks it is accepting.

Clearinghouse supports engagement

DTF has set up a clearinghouse process that allows departments to review other departments' proposed EIF initiatives, including their estimated savings, and raise concerns before DTF provides advice to the government.

DTF runs several clearinghouse rounds each year. It ran 4 in 2025–26.

Working well: DTF supports cross-government engagement

DTF introduced the clearinghouse in 2024–25 to strengthen coordination across departments and improve the evidence base for EIF initiatives. It does this by facilitating and encouraging engagement between departments.

This supports a system-wide view of initiatives' impacts and encourages earlier identification of risks and assumptions in estimated savings. When used well, the clearinghouse can improve the quality of savings estimates.

Clearinghouse limitations

There are limitations in how the clearinghouse currently operates, which reduce its effectiveness in testing initiatives' estimated savings. We also found gaps in how DTF advises the government on unresolved clearinghouse issues.

Initiatives can be available in the clearinghouse for only a short period, which may limit how well departments can test an initiative's impact on their budgets.

DTF's guidance describes the clearinghouse as a 2-week review process. But it does not set a minimum review period. It also relies on departments to submit their estimated savings on time, which does not always happen.

Some initiatives do not enter the clearinghouse at all.

In our review of 16 initiatives submitted to DTF, none met the 2-week period. Instead:

- 5 initiatives (31.3 per cent) did not enter the clearinghouse. In 3 of those cases, DTF developed the estimated savings during Budget discussions, so departments could not review them
- 11 initiatives (68.8 per cent) spent an average of 8 days in the clearinghouse, with review periods ranging from one to 12 days.

DTF expects departments to make genuine efforts to resolve issues. In 2024–25 and 2025–26, departments resolved 63 of 115 queries (54.8 per cent) through the clearinghouse, across 39 initiatives. This includes 49 resolved queries related to estimated savings.

As a result, departments revised savings estimates for 19 initiatives. But material issues can remain unresolved within the available time, as Case study 1 shows.

As part of its advice to the government, DTF considers clearinghouse feedback to inform its view on departments' estimated savings modelling.

But DTF's advice does not report unresolved clearinghouse issues or explain their potential impact on funding decisions. As a result, the government may not have full visibility of uncertain or contested savings estimates when making these decisions.

Case study 1: Unresolved savings concerns

How departments raise issues through the clearinghouse and how unresolved concerns can be included in DTF's advice



During the clearinghouse review of DFFH's EIF initiative, 'Supporting Victoria's response to family violence', affected departments raised concerns about savings estimates attributed to them.

The modelling was available for 5 days, which was the full length of that clearinghouse round. Four agencies gave 7 items of feedback, including 6 on DFFH's savings estimates.

DFFH amended its modelling in response to one of these queries, which affected savings attributed to DJCS and Victoria Police.

DFFH could not resolve the other concerns in the time available and kept its original modelling. For example, Court Services Victoria requested evidence for \$12.7 million in savings attributed to it because it could not confirm DFFH's estimate. DFFH and Court Services Victoria could not reach an agreement and DFFH did not change the modelling.

DTF supported this approach. DTF's advice to the government did not explain the disagreement or its implications, despite the issue being unresolved. Based on DTF's advice, the government approved the initiative and reduced entities' budgets.

Source: VAGO.

Unresolved modelling risks

Departments' modelling of estimated savings may not always reflect system-wide savings. DTF guidance notes key modelling risks, which Figure 5 shows.

Figure 5: Key modelling risks and their impacts

Risk	What it means	How this can impact savings estimates
Substitution	Demand falls in one service but rises in another.	Savings may reflect shifted, not reduced, demand.
Double counting	More than one initiative claims the same avoided service use. This includes where initiatives target the same groups.	Savings may overlap and be overstated across the service system.

Source: VAGO.

DTF does not require departments to test these issues when they calculate their initiatives' estimated savings. This means that the estimated savings may not fully reflect initiatives' system-wide impacts and may overstate any reduction in service demand.

For example, DTF guidance tells departments to exclude substitution effects from their estimated savings. This allows departments to show lower demand in one service without recognising higher demand elsewhere.

DTF does not require departments to test for double counting or overlapping cohorts, or adjust estimates where these occur. Departments must identify and resolve these issues themselves. This is often done through the clearinghouse. But issues may remain unresolved and are not currently reported in DTF's advice to the government.

This means savings estimates can reach the government without clear evidence that they represent system-wide savings.

DTF's shadow modelling

DTF uses shadow modelling to test departments' savings estimates where risks are higher, such as when they are high value, uncertain, contested, or create significant estimated savings for other departments.

Shadow modelling

Shadow modelling is a practice DTF uses to remodel a proposed initiative's impacts to test or adjust departments' modelling for their estimated savings.

Shadow modelling helps DTF to test departments' assumptions, evidence and impacts before it advises the government. It also allows DTF to focus its effort where risk is highest.

But DTF does not consistently document how it applies shadow modelling. Records do not always show:

- why it used or did not use shadow modelling
- what risks it found
- what testing it did
- how it resolved differences between its testing and departmental estimates
- any impacts on its funding advice.

Of the 16 EIIIF initiatives we reviewed, DTF told us it considered shadow modelling for 6 initiatives and decided it was not needed.

DTF did not document the reasons why it made these decisions or any tests it performed. This reduces transparency over how DTF has tested higher-risk estimates and the extent to which these tests have informed its advice to the government.

DTF acknowledged it could better document how it makes decisions about shadow modelling.

Initiatives brought into the EIIIF late often have evidence gaps

Late-entry initiatives

DTF provides funding advice on initiatives that the government includes in the EIIIF late in the Budget process.

At this stage, DTF has limited opportunity to engage with departments before preparing its advice. This leaves little or no time for departments to develop outcome measures, baselines, targets and savings estimates.

This means late-entry initiatives can go ahead with incomplete evidence, as Case study 2 shows.

Case study 2: Incomplete outcome measures

Initiatives have been approved without complete evidence or agreed outcome measures

In the 2024–25 Budget, the government reclassified the DE initiative 'Student health and wellbeing' (comprising the Primary School Nursing Program) as an EIIIF initiative.

Outcome measures developed during the Budget process were later revised to one output measure following discussions between DTF and DE.

Similarly, in the 2024–25 Budget, the government reclassified 5 DJCS programs as an EIIIF initiative, called 'Funding for critical lapsing programs in the corrections system'. Outcome measures that DTF developed during the Budget process did not align with the initiative's design.

DTF acknowledged this and agreed to list all outcome measures for these initiatives as 'to be developed' in DTF's 2023–24 outcomes report. While outcome measures were included in DTF's 2024–25 outcomes report, there were no agreed measures at the time the initiative was funded.



Source: VAGO.

In 2024–25, DTF presented 27 initiatives for consideration under the EIF, including 11 initiatives that the government added late in the process. At the time DTF gave its advice:

- 2 of these initiatives did not have savings estimates
- 7 did not have an outcomes assessment.

DTF advised the government that these gaps would be addressed after Budget decisions.

These gaps were not evident in 2025–26, when DTF's consolidated brief to the government did not show equivalent evidence gaps.

DTF told us that in 2024–25, it assessed each initiative and identified if late-entry initiatives could meet the EIF's objectives. Because of timing constraints, it also said that it would finalise outcome measures, baselines and targets with departments ahead of annual reporting for that year. This reflects the practical limits of developing EIF-specific evidence late in the Budget process.

But DTF guidance does not clearly explain how:

- departments should address evidence gaps, particularly if developing outcome measures or savings estimates is difficult
- it advises the government about funding implications if evidence gaps remain over time.

This means the government may fund some EIF initiatives without a complete view of whether they meet EIF requirements, particularly their expected impacts on service demand and savings.

DTF does not provide a clear definition of early intervention for the EIF

No clear definition of early intervention

DTF guidance distinguishes the EIF from standard Budget bids through process requirements, rather than a clear definition of early intervention.

Instead of applying a consistent definition, DTF and departments assess whether initiatives align with the EIF based on whether they:

- meet the EIF's requirements to include outcome measures and savings estimates
- respond to illustrative examples and prompting questions about initiatives in DTF's guidance
- reflect departments' judgement about whether an initiative represents early intervention.

This means that initiatives can meet EIF process requirements, but vary significantly in how they intervene early or how directly they link to reducing future service demand.

For example, some DFFH family violence initiatives funded through EIF support people through crisis response, like case management and supported emergency accommodation. Their outcome measures focus on immediate response, like the time taken to reach safety and reductions in incidents after the intervention.

While this may satisfy EIF process requirements, it is not always clear if these initiatives align with a preventative or early-intervention approach focused on reducing future service demand.

Without clearer guidance or a shared definition of early intervention, there may be uncertainty about what type of initiatives departments should identify as suitable for the EIF. This can reduce consistency in initiative design and alignment with the EIF's requirements, including its goal of reducing long-term spending on acute services.

5.

Reporting on initiatives

Outcomes reporting for the EIIIF is improving. But there are gaps in reported results, targets and baselines.

This means that DTF and departments do not yet have all the evidence they need to show outcomes for Victorians or changes in service demand for all EIIIF initiatives.

Covered in this section:

- Annual reporting supports evidence-based decision-making
- Despite improvements, reporting gaps remain
- Data issues limit consistent reporting
- Public reporting on EIIIF initiatives supports transparency

Annual reporting supports evidence-based decision-making

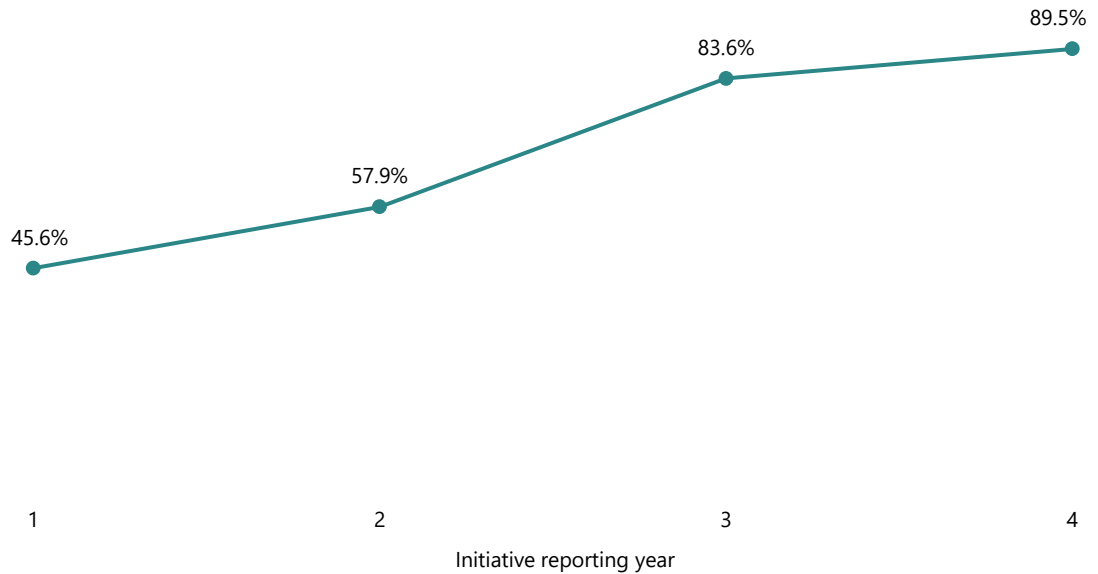
Outcomes reporting improves over time

DTF's annual outcomes report gives the government useful information about initiatives' performance and their emerging impacts.

Departments report against their initiatives' outcome measures. The quality of this information improves as initiatives mature. It can take time for departments to start delivering initiatives and collecting outcomes data.

As Figure 6 shows, outcome result reporting rates improve from 45.6 per cent in year one of an initiative to 89.5 per cent by year 4, as data for long-term measures becomes available.

Figure 6: Combined outcome measure result reporting by initiative reporting year



Note: Only includes audited departments.
Source: VAGO, based on DTF's annual outcomes reports.

In 2024–25, our audited departments had targets and results for 214 outcome measures. Departments met the targets for 181 of these measures (84.6 per cent). This shows that, where data is reported, many initiatives are performing as expected.

Outcomes reporting is evidence-based

Departments' reported results are generally supported by underlying data, which strengthens confidence in the information used for DTF oversight and government decision-making.

Working well: Outcomes reporting uses reliable data

Our review of 16 initiatives and 73 outcome measures from the 2024-25 reporting cycle had 60 reported results. We found that all of them were traceable to original data sources. Departments validated 48 results (80.0 per cent). Departments could not fully validate results in the remaining 12 cases (20.0 per cent) because other agencies supplied some or all of the data. In 19 cases, DH explained how its results link to underlying data and how they were validated. But it did not provide supporting evidence, so we could not independently verify these. Overall, this shows that outcomes reporting is generally supported by underlying data. Where departments include baselines and targets, they also use relevant evidence to support them. This improves consistency and reliability of reported outcomes and supports evidence-based assessment over time.

Using outcomes reporting to assess performance

DTF has a consistent process to assess departments' EIFF initiative outcomes reporting and advise the government on whether initiatives are working as intended.

This strengthens evidence-based decision-making by helping the government identify:

- initiatives that are performing well
- emerging risks
- areas where evidence is still developing.

Working well: DTF uses annual outcomes reporting to inform decision-making

We reviewed a selection of 8 EIFF initiatives covering 43 outcome measures. DTF correctly applied its documented process to assess the initiatives' performance in all cases. This includes accurately assessing results against targets and trends over time.

We also reviewed 4 EIFF submissions where DTF used the results from existing EIFF initiatives to inform its advice to the government on new or expanded funding. DTF accurately reflected those results in its advice, which shows that DTF actively uses outcomes reporting to support government decision-making.

But the conclusions that DTF and the government can draw from this assessment are limited by gaps in reported results, targets, and baselines.

While DTF uses outcomes reporting to inform its advice to the government, these gaps mean the government cannot rely on this information to:

- provide a complete picture of reduced service demand
- reassess budget reductions based on changes in service use.

Despite improvements, reporting gaps remain

Gaps in outcomes reporting

Gaps in results, baselines and targets mean that the government does not have a complete view of whether initiatives are improving outcomes and reducing service demand in line with the EIFF's goals.

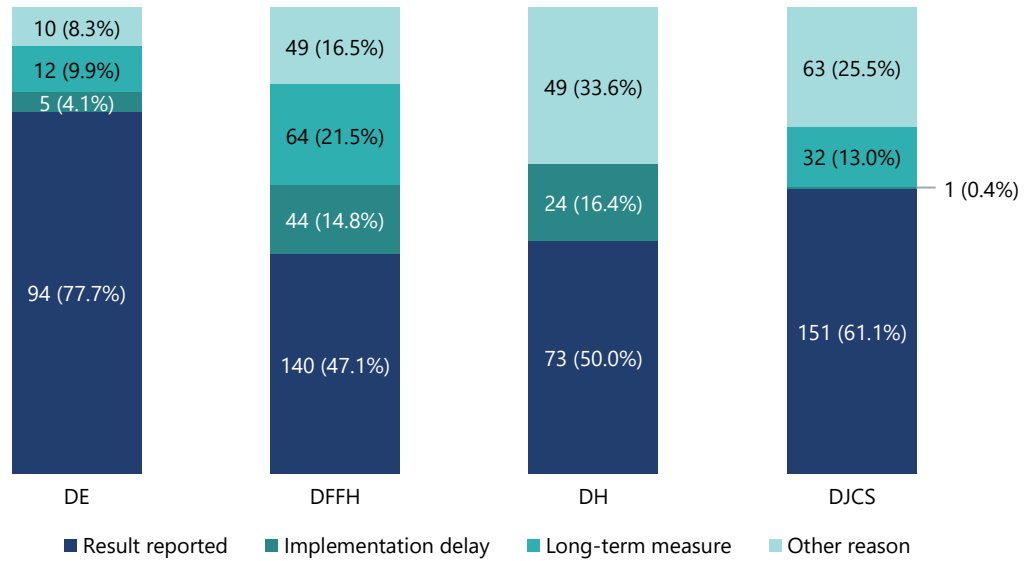
Across 4 reporting cycles, our audited departments have reported results for 458 of 811 outcome measures (56.5 per cent), as Figure 7 shows.

There are often valid reasons for non-reporting. Of the 353 outcome measures without results:

- 108 (30.6 per cent) tracked long-term outcomes that departments cannot measure every year
- 74 (21.0 per cent) related to implementation delays that prevented outcome measurement.

But departments also gave other reasons, such as data collection or process delays, for 171 measures without results (48.4 per cent), which is 21.1 per cent of all 811 outcome measures. This reduces the completeness of evidence available for oversight and comparison across initiatives.

Figure 7: Number and proportion of outcome measure results reported by status and reason



Note: Only includes audited departments. Some totals do not add up to 100 due to rounding.
Source: VAGO, based on DTF's annual outcomes reports.

When departments report outcome results, they do not always reflect complete information. For example, in the 'Specialist forensic mental health services' initiative, DH told us it used health and justice data, but that it could not identify all the initiatives' participants.

This means its reported outcome results only cover 25.7 per cent of the initiatives' target group, limiting how confidently the government can interpret results or assess changes in service demand for this cohort.

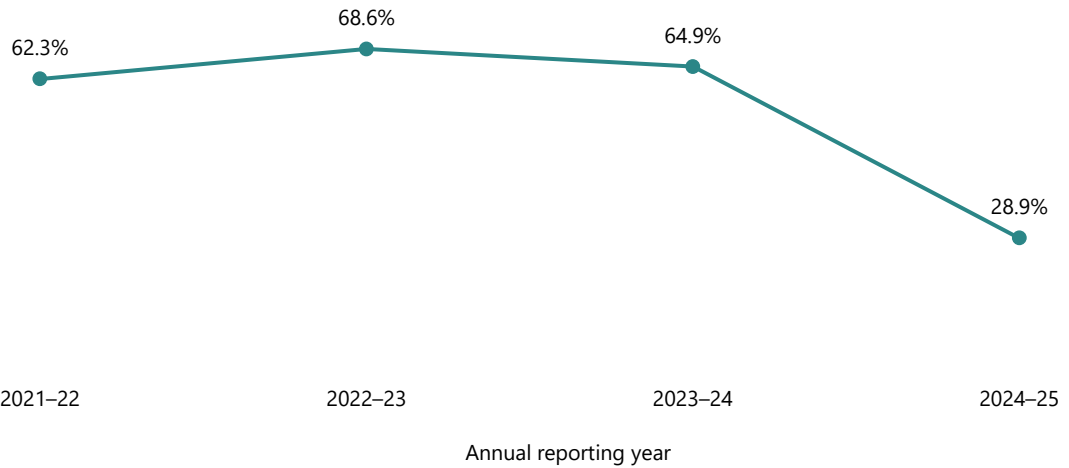
DTF and departments also use qualitative updates, such as implementation reports, to report on initiatives' progress. This information is useful, particularly on an individual initiative level. But it does not replace complete and consistent outcome results or help to measure initiatives' impact on service demand. This also limits its usefulness for assessing the overall achievements of the EIF as a framework.

Gaps in baseline reporting

Baselines show 'as-is' conditions before an initiative starts and are essential for measuring changes over time. Without baselines, departments and the government cannot reliably interpret reported outcomes.

Across 4 reporting cycles, our audited departments reported baselines for 375 of 811 outcome measures (46.2 per cent). As Figure 8 shows, departments' baseline reporting was steady between 2021–22 and 2023–24, but fell in 2024–25.

Figure 8: Outcome measure baseline reporting by annual outcomes report year



Note: Only includes audited departments.
Source: VAGO, based on DTF's annual outcomes reports.

The decrease in 2024–25 aligns with DTF updating its definition of a baseline. Earlier DTF guidance required departments to include baselines in their reporting, but it did not define them clearly and allowed departments to use historical or representative data.

From 2024–25, DTF required baselines to show outcomes without the initiative. If departments cannot do this, they appropriately report baselines as 'not applicable'.

As a result, some:

- new initiatives could not set baselines
- existing initiatives withdrew previously reported baselines that no longer met the definition and reported these as not applicable.

We reviewed a selection of 16 initiatives and 73 related outcome measures reported in 2024–25. Departments did not report baselines for 48 outcome measures (65.8 per cent).

Of these, departments told us they did not report baselines for 38 measures (79.2 per cent) because they could not align with DTF's updated baseline definition.

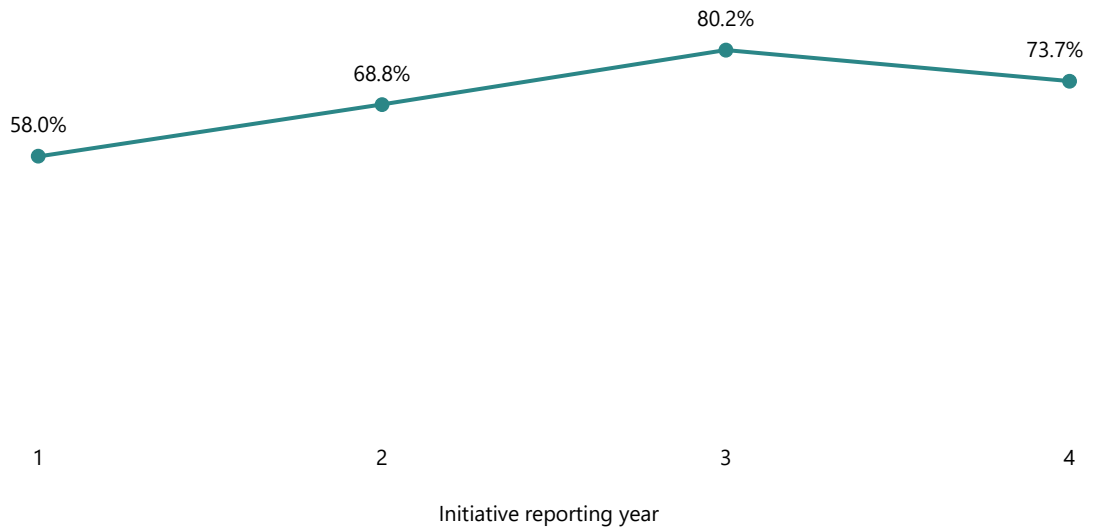
Fewer reported baselines reduce departments and DTF's ability to measure changes over time. This means reported results cannot always help to inform DTF and the government's current and future assessments of initiatives and department funding.

Gaps in target reporting

Targets show if initiatives are performing as expected. They help DTF and the government interpret reported results and understand if outcomes show meaningful change over time.

Across 4 reporting cycles, audited departments reported targets for 526 of 811 outcome measures (64.9 per cent). Target reporting generally improves as initiatives mature, as Figure 9 shows.

Figure 9: Combined outcome measure target reporting by initiative reporting year



Note: Only includes audited departments.
Source: VAGO, based on DTF's annual outcomes reports.

Despite improvements over time, missing targets can still limit DTF's ability to assess initiatives' performance consistently across the EIFF.

In our review of 16 initiatives and 73 related outcome measures reported to DTF in 2024–25, departments did not report targets for 28 outcome measures (38.4 per cent).

We found ...	did not report targets for ...	because ...
DE	3 measures	the measures tracked long-term impacts, or lacked timely data or suitable comparison groups.
DFFH	4 measures	it was still developing a methodology to measure these outcomes.
DH	18 measures	of data limitations, or because it removed targets that were no longer relevant or used alternative monitoring approaches. DH told us these reasons but did not provide supporting evidence.
DJCS	3 measures	it deferred them while it waited for a program evaluation to start, which is scheduled for 2026–27.

Some of these reasons reflect real measurement challenges, especially for complex or long-term outcomes where targets may not apply every year.

But where targets are not set, it is harder for DTF and the government to assess if reported outcomes show progress towards reducing service demand as intended. This means they have a limited view of the EIFF's effectiveness.

Reporting challenges for universal initiatives

Some evidence gaps reflect the design of EIFF initiatives, rather than shortcomings in delivery or effort by departments.

Targeted initiatives with clearly defined participants make it easier to compare outcomes before and after an intervention.

But universal or system-wide initiatives apply to whole populations and individual participants cannot be identified. This means departments cannot easily establish what would have happened without the initiative or compare against other cohorts.

For example, the 'Respectful Relationships for children and youth' initiative aims to reach all students. DE cannot measure what would happen without the initiative, even though DTF's guidance says this comparison is key to baseline setting.

As a result, outcomes reporting for universal initiatives often focuses on participation or delivery activity, rather than changes in demand for other services.

While this information is valuable for monitoring implementation, it does not provide evidence of long-term impact or reduced service use. This means it is not always clear how these initiatives contribute to the EIIIF's goal of reducing service demand and costs over time.

Guidance gaps contribute to incomplete evidence

DTF's guidance does not always help departments set baselines to show reductions in service demand, including for existing, universal or system-wide initiatives.

DTF defines a baseline as what would happen without the initiative. But when departments cannot set such a baseline, DTF guidance does not clearly set out how they could:

- use proxy cohorts to assess changes in demand
- use population-level data to test their savings assumptions
- reflect uncertainty in their reporting where they cannot directly measure demand reduction.

DTF's 2026–27 guidance acknowledges that baselines may not always be possible and suggests that departments use external data to build comparisons. Clearer examples in the guidance would improve consistency and strengthen evidence when departments cannot set baselines.

Without clearer guidance, departments often use other measures, such as service uptake or delivery milestones. These measures track how well an initiative is being delivered, but do not show if they improve outcomes or reduce service demand, as Case study 3 shows.

Some departments use internal tools to establish baselines or negotiate changes with DTF. This helps initiatives to progress, but makes it harder for the government to compare initiatives and assess EIIIF initiatives' performance overall.

DTF's annual outcomes report also recognises that more detailed data analysis (through program evaluations) can provide deeper insight into service demand and system-level impacts. But this approach is not yet applied consistently across EIIIF initiatives and is not integrated into routine reporting.

Outcome measures that cannot show long-term impact or reduced service demand



For its 'Early intervention and diversion' and 'Responding to demand for Child Protection and Family Services' initiatives, DFFH reported outcome measures such as whether families were engaged with services and if practitioners saw progress towards parenting or behaviour goals.

DFFH does not have baselines for these measures because, in the absence of the program, the services would not otherwise be delivered.

DFFH reported activity-based measures for other EIF initiatives, such as the 'Victorian State Disability Plan'. These measures count activity, such as the amount of assistance provided to help people with disability access healthcare. DFFH reported these measures without baselines because it could not estimate outcomes for people who would not otherwise receive these services without the program.

Some of these measures help DFFH track service delivery, but they are not sufficient on their own to support a meaningful assessment of long-term impact or reduced service demand.

DTF guidance does not offer clear alternatives to design baselines in these types of cases.

Source: VAGO.

Data issues limit consistent reporting

Lagged data and alternative reporting approaches

As EIF initiatives mature and reporting improves, data-related challenges still affect the consistency and comparability of reported results across initiatives and over time.

Departments often rely on data that lags behind the reporting year. While this can be unavoidable, inconsistent use of lagged data reduces the relevance and comparability of reported results.

DTF guidance requires departments to report lagged data in the year they collect it, not the year the data refers to. But we found examples of departments not doing this:

- DFFH reported lagged data for its 'Tackling rough sleeping' initiative and updated earlier results when new data became available.
- DJCS reported the same data for its 'Women's custodial health services' initiative across multiple years because the data was collected through a survey that is completed only once every 2 years.

If departments cannot report outcome measure results or targets, they sometimes use proxy measures, interim tracking or related outcome measures to understand performance. These approaches can support internal management. But they do not:

- meet the EIF's reporting requirements
- show changes in service demand
- support the calculation of actual savings.

Inconsistent reporting practices makes it harder for DTF and the government to compare initiative performance or assess if they are delivering their expected outcomes and savings.

Difficulties maintaining baselines and targets

Even where departments set baselines and targets, they cannot always report them consistently over time. Changes to data systems, measurement methods or external conditions can break year-to-year comparison.

For example, changes to the National Assessment Program – Literacy and Numeracy measurement scale in 2023 meant that DE could no longer use its previously reported baselines.

DE instead set up new measures aligned to the revised measurement scale, which could not have baselines that aligned with DTF's definition.

Departments said that participant groups can change for reasons outside their control, including population shifts or broader service-system trends. If targets are set against a moving baseline, it becomes harder to see if changes are caused by an initiative's performance or external factors.

To reflect uncertainty, some departments use ranges in their reporting. In 2024–25, DTF updated its reporting templates and required departments to use single values. This change makes it difficult for departments to compare results over time. Departments manage these issues through explanatory notes or by revising their outcome measures.

But even where departments report outcomes, these issues mean that baselines and targets do not always provide a reliable basis for assessing performance over time, including reductions in service demand or progress towards expected savings.

Public reporting on EIIIF initiatives supports transparency

Public reporting supports transparency

Over recent budgets, the government has increased the amount of information publicly reported on EIIIF initiatives through Budget papers.

Budget Paper 3 now includes information for each newly funded EIIIF initiative. It includes:

- initiative objectives
- total funding
- estimated financial and economic benefits
- key impact areas
- expected participant cohort size.

These changes have improved transparency about what EIIIF initiatives aim to achieve and the benefits they are expected to deliver.

But departments and DTF's annual outcomes reporting is not public. This limits visibility of whether initiatives are delivering outcomes and reducing service demand in practice. It also limits transparency about the performance and impact of the EIIIF as a whole, including whether it is achieving its intended outcomes and reducing service demand across the system.

As the EIIIF progresses, public reporting of outcomes would help increase transparency and show whether funding decisions and associated budget reductions are supported by evidence of performance.

6.

Appendices

There are 4 appendices covering responses from audited agencies, information about how we perform our work, and funded EIIIF initiatives.

Appendix A: Submissions and comments

Appendix B: Acronyms and glossary

Appendix C: Audit scope and method

Appendix D: Funded EIIIF initiatives

Appendix A:

Submissions and comments

We have consulted with the Department of Education, Department of Families, Fairness and Housing, Department of Health, Department of Justice and Community Safety and Department of Treasury and Finance, and we considered their views when reaching our audit conclusions. As required by the *Audit Act 1994*, we gave a draft copy of this report, or relevant extracts, to those agencies and asked for their submissions and comments.

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

Responses received

Agency	Page
Department of Education	A-2
Department of Families, Fairness and Housing	A-4
Department of Health	A-6
Department of Justice and Community Safety	A-8
Department of Treasury and Finance	A-10

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Department of Education

Secretary

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COR-260600378

Mr Andrew Greaves
Auditor-General
Victorian Auditor-General's Office
[REDACTED]

Dear Mr Greaves

Proposed report: Investing in early intervention initiatives

Thank you for your letter on 1 June 2026 and the opportunity to comment on the proposed report for this performance audit.

The Department of Education is committed to implementing the Early Intervention Investment Framework (EIIF) effectively and ensuring it enables evidence-based investment decisions.

The department has reviewed the proposed report and accepts recommendations directed to agencies delivering EIIF initiatives and has prepared a management action plan to address the relevant recommendations. The department would also like to reaffirm the commitment to working with the Department of Treasury and Finance and other line agencies in responding to findings and recommendations outlined in the report.

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

Yours sincerely

Tony Bates PSM
Secretary
16 / 6 / 2026

Encl.: The department's action plan

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.



PROTECTED
DE action plan: Investing in Early Intervention Initiatives audit

#	Recommendations: That all audited departments except Department of Treasury and Finance:	Response	#	The department will:	By:
2	Establish processes to comply with the Department of Treasury and Finance's updated guidance (see Section 3 and Section 4).	Accept	2.1	Review internal processes against the Department of Treasury and Finance's updated guidance and identify and document any areas that require update.	December 2027
			2.2	Develop internal guidance, in consultation with the Department of Treasury and Finance and utilising the review performed in 2.1, that establishes the DE processes for delivering its obligations to EILF.	July 2028 (ahead of 2029-30 State Budget preparation)
6	Make sure proposed Early Intervention Investment Framework initiatives are available in the clearinghouse for the period recommended by the Department of Treasury and Finance, to enable meaningful review and collaboration (see Section 4).	Accept	6.1	Review internal processes to identify pressure points regarding clearinghouse processes and document any areas that require update.	December 2027
			6.2	Based on the outcome of the review as per 6.1 and updated DTF guidelines, develop internal processes to ensure DE meets EILF clearinghouse obligations.	July 2028 (ahead of 2029-30 State Budget preparation)



Secretary

Department of Families, Fairness and Housing

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www.dffh.vic.gov.au

CSEC-260600025

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 1 June 2026 providing the Department of Families, Fairness and Housing (the department) with the opportunity to comment on the proposed report *Investing in early intervention initiatives*.

The department remains committed to supporting the diverse needs of Victorians and providing early intervention and prevention to respond to challenges before they become crises. This is a critical enabler of our work to support children and families, keep them safe, provide stable housing and build strong communities.

The department supports the recommendations of the audit, and in particular, its focus on improving processes to estimate actual outcomes resulting from early intervention programs and updating departmental savings attributable to early intervention programs accordingly. The department has accepted all recommendations directed towards it either in full or in principle, and an action plan to implement these recommendations is attached. I note that implementation of the recommendations, particularly in relation to calculating actual avoided costs, is subject to available resources.

The department looks forward to continuing to work with the Department of Treasury and Finance, and other government departments, to implement shared responses to the audit's findings and recommendations to improve the Early Intervention Investment Framework. Thank you for your team's continued engagement and collaboration throughout this audit.

Yours sincerely

Peta McCammon PSM
Secretary

17/06/2026

Encl. Attachment 1 – DFFH Agency action plan



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Department of Families, Fairness and Housing action plan to address recommendations from *Investing in early intervention initiatives*

No.	VAGO recommendation	Acceptance	Agreed management actions	Target completion date
2	Establish processes to comply with the Department of Treasury and Finance's updated guidance (see Section 3 and Section 4).	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input checked="" type="checkbox"/> In principle	<p>The Department of Families, Fairness and Housing (the department) supports this recommendation in principle. The department welcomes updated guidance on outcomes measures, estimating savings and setting baselines and targets, and once this is in place, will establish processes to comply with this guidance.</p> <p>The department notes that implementation of this recommendation is dependent on the delivery of recommendation 1 of this audit. The department looks forward to working collaboratively with the Department of Treasury and Finance (DTF) and other government departments to support the development of updated Early Intervention Investment Framework (EIIIF) guidelines.</p>	Dependent on delivery timelines for recommendation 1 (led by DTF).
6	Make sure proposed Early Intervention Investment Framework initiatives are available in the clearinghouse for the period recommended by the Department of Treasury and Finance, to enable meaningful review and collaboration (see Section 4).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input type="checkbox"/> In principle	<p>The department is committed to the clearinghouse process and collaboration across departments on EIIIF initiatives. The department will work with the Department of Treasury and Finance and other departments to ensure that modelling for its EIIIF initiatives can continue to be considered in the clearinghouse for the recommended period.</p>	2027-28 State Budget process onward.

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Secretary

Department of Health

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SCO-260600188

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

Via e-mail: [REDACTED]

Dear Mr Greaves

VAGO Proposed Report: *Investing in Early Intervention Initiatives*

Thank you for your letter of 1 June 2026 providing the Department of Health (the department) with an opportunity to comment on the Proposed Report for the *Investing in Early Intervention Initiatives* performance audit.

I welcome the findings and recommendations in the Proposed Report, including the identified opportunities to strengthen the application of the framework.

I am pleased to provide you with my department's actions in response to your recommendations enclosed with this letter at **Attachment 1**.

If you require further information, please contact Laura Littlepage, Acting Director, Budget Strategy via email [REDACTED]

Yours sincerely

Jenny Atta PSM

Secretary

12/06/2026

Attachment 1: Department of Health action plan: Investing in Early Intervention Initiatives



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Department of Health action plan to address recommendations from *Investing in early intervention initiatives*

No.	VAGO recommendation	Acceptance	Agreed management actions	Target completion date
2	Establish processes to comply with the Department of Treasury and Finance's updated guidance (see Section 3 and Section 4).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input type="checkbox"/> In principle	The department will revise its state budget process guidance materials and in-house training to ensure consistency with the Department of Treasury and Finance's updated guidance.	30 October 2026
6	Make sure proposed Early Intervention Investment Framework initiatives are available in the clearinghouse for the period recommended by the Department of Treasury and Finance, to enable meaningful review and collaboration (see Section 4).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input type="checkbox"/> In principle	The department will seek advice from the Department of Treasury and Finance on the classification of proposals early in the state budget cycle. Timely classification of Early Intervention Investment Framework initiatives will enable avoided cost modelling to be available in the clearinghouse for the period recommended by the Department of Treasury and Finance.	30 October 2026

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Department of Justice and Community Safety

Secretary

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Our ref: 26060663

Mr Andrew Greaves
Auditor-General
Victorian Auditor-General's Officer
Via email: [REDACTED]

Proposed report: Investing in early intervention initiatives

Dear Mr Greaves

Thank you for your letter of 1 June 2026 providing the proposed report for the audit on Investing in early intervention initiatives, and the opportunity to provide a formal response.

The department remains committed to using early intervention programs to slow the growth of acute issues impacting the justice system and community safety and to complying with requirements of the program.

The department has reviewed the proposed report and advised your audit team about the risk of recommendation 6 resulting in less time for departments to comment on other departments' analysis.

The department accepts one of your recommendations in full and the other in principle, due to the dependencies on the central agency's actions being implemented and resulting requirements practicable. The action plan to address these recommendations is attached.

If you have any questions or require further information, please contact Fiona Dowsley, Executive Director, Data, Performance and Governance via [REDACTED]

Yours sincerely

Emma Cassar PSM
Secretary

16 / 06 / 2026



DJCS action plan

Investing in early intervention initiatives

#	VAGO recommends that all audited departments:	Response	#	DJCS will:	By:
2	Establish processes to comply with DTF's updated guidance.	Accept	2	Review and update its EIIIF processes as further requirements are issued and will continue to apply DTF's guidance, subject to the application of these requirements being practical, appropriate and proportionate. DJCS will also balance any future DTF requirements, such as public reporting, against relevant and legitimate factors that have the potential to increase reporting gaps, including small sample sizes, cultural safety and participant privacy considerations.	30-Jun-27
6	Make sure proposed EIIIF initiatives are available in the clearinghouse for the period recommended by DTF, to enable meaningful review and collaboration.	Accept in principle	6	Continue to ensure its initiatives are submitted to the clearinghouse in accordance with deadlines and periods set by DTF, provided DTF facilitates enhanced clearinghouse processes to enable this. E.g. DTF needs to enable this by: <ul style="list-style-type: none"> giving sufficient advance notice of clearinghouse commencement dates to enable departments adequate time to prepare their submissions in time ensuring there is no lag time in materials provided by departments being uploaded to the clearinghouse portal. 	30-Jun-27



Department of Treasury and Finance

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CSEC-260600006

Mr Andrew Greaves
Auditor-General
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Dear Auditor-General *Andrew*

DTF RESPONSE TO VAGO'S PROPOSED REPORT – INVESTING IN EARLY INTERVENTION INITIATIVES

Thank you for your letter dated 1 June 2026 inviting the Department of Treasury and Finance (DTF) to respond to the proposed report for the *Investing in early intervention initiatives* performance audit.

Purpose of EIIF and the value that it adds

The Early Intervention and Investment Framework (EIIF) is an innovation that improves the evidence base for government decision-making and for program oversight, and supports investment in early intervention social services. Evidence-based investment in early intervention produces better service delivery, better outcomes for individuals, and fiscal benefits for the State.

The proposed report should be read in the context of the additionality that EIIF provides to the existing budget process – particularly:

- improved evidence supporting business cases and DTF's briefing advice to government;
- improved engagement and coordination across departments on program impacts across the service system;
- annual monitoring of program outcomes for EIIF initiatives, which provides evidence to government that would not otherwise exist on the progress of initiatives; and
- funding set aside each budget to explicitly consider early intervention proposals in the budget process, which helps to embed early intervention into decision-making.

Approach to building evidence

EIIF is a recent innovation, and DTF's approach to implementing EIIF recognises that it takes time to build data collection systems and improve outcome measurement capability across the Victorian Public Service. DTF has worked with departments and social sector experts to together build this capability over time. DTF has sought departments' best efforts in reporting, focusing on building the evidence base, rather than penalising departments that do not have perfect information to begin with. For example:



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- DTF has accepted that some imperfect outcome measures may need to be refined over time; and
- DTF has accepted that there are some gaps when some initiatives begin reporting outcomes while working with departments to improve the number and quality of outcome measures and level of reporting each year.

The evidence in the proposed report shows that this approach is working, with 45.6 per cent of measures reporting outcome results in year 1 of a program, rising to 89.5 per cent of measures reporting outcome results by year 4. This recognises the value in taking time to build the evidence base and the significant progress being made since the inception of EIIIF.

As outlined above, EIIIF provides annual evidence to government on the progress of initiatives that would not otherwise exist. DTF will implement the proposed report recommendations as part of embedding and continuing to improve the framework.

EIIIF provides accountability for delivery, including wellbeing outcomes and savings

Departments are expected to be accountable for delivering the savings that they commit to achieve as part of receiving funding for EIIIF initiatives. EIIIF provides incentives for departments to develop robust outcome measures to inform whether these savings are being realised over time, as well as to better understand the impact on service user outcomes.

Savings are not the sole focus of EIIIF - nevertheless DTF has processes in place to monitor the risk of departments not being able to realise their committed savings. DTF will complement and enhance these in response to the recommendations.

Recognising the opportunity for continual improvement VAGO's report provides

DTF acknowledges the key findings of the engagement and appreciate your team's consultative approach. DTF is generally supportive of the report's recommendations, and DTF's Action Plan outlines the department's response to your recommendations (attached).

Thank you again for the opportunity to respond to the proposed report.

Yours sincerely



Chris Barrett
Secretary

12 / 6 / 2026

Attachments encl.: Department of Treasury and Finance action plan to address recommendations from Investing in early intervention initiatives

Department of Treasury and Finance action plan to address recommendations from *Investing in early intervention initiatives*

No.	VAGO recommendation	Acceptance	Agreed management actions	Target completion date
1	<p>Update Early Intervention Investment Framework guidance so that:</p> <ul style="list-style-type: none"> outcome measures show if and where service demand has reduced, and reflect if an initiative is universal or for a targeted cohort departments are supported by practical approaches to estimate savings and set outcome measure baselines and targets, including where their initiatives are reclassified as Early Intervention Investment Framework initiatives submissions and clearinghouse reviews test assumptions about reduced service demand and estimated savings' modelling risks <p>(see Section 3 and Section 4).</p>	<p>Acceptance</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input type="checkbox"/> In principle</p>	<p>The Department of Treasury and Finance (DTF) will make these amendments to the Early Intervention and Investment Framework (EIIIF) guidance, consistent with the continuous improvement approach taken by DTF under EIIIF.</p> <p>DTF will test updated guidance with departments to ensure it best supports improved practice and outcomes under EIIIF.</p>	<p>Quarter 1, 2026-27</p>

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<p>3</p>	<p>In consultation with departments, establish a process to calculate actual savings using evidence of reduced service demand from outcome measures (see Section 3).</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input type="checkbox"/> In principle</p>	<p>The current process for re-examining savings accrued under EIFF involves using the outcomes report to identify where such analysis is warranted and invites Ministers to submit requests for adjustment to the Treasurer. DTF will work with departments to further enhance this process by developing guidance on how actual savings may be considered by the Treasurer and the criteria for such a review. This could include identifying other evidence sources (such as evaluations) and establishing a process by which departments could trigger a review of their savings. DTF notes that re-calculation of avoided costs/savings is unlikely to be required for all initiatives, particularly those of lower value, or when there is evidence that an initiative performance is on track. The guidance will seek to improve oversight while ensuring efficient and well-targeted use of departmental resources.</p>	<p>Quarter 2, 2026-27</p>
<p>4</p>	<p>Periodically reassess budget reductions using outcome measure results and, where initiatives do not reduce service demand or costs as estimated, advise the government on appropriate adjustments to budget reductions or funding (see Section 3).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input checked="" type="checkbox"/> In principle</p>	<p>DTF supports the intent of this recommendation, consistent with the structured approach contained in Recommendation 3. DTF notes that it is the only department allocated this recommendation. In practice, all departments responsible for EIFF initiatives will need to undertake a fulsome reassessment for government which would then be considered by DTF as part of providing advice to the Treasurer on any reassessment of savings. DTF guidance will be prepared as outlined in the response to Recommendation 3. The guidance will consider roles and responsibilities for undertaking aspects of this work, including where a request is made by a department that is not the funded department.</p>	<p>Quarter 2, 2026-27; ongoing</p>

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<p>5</p>	<p>Make sure assessment of Early Intervention Investment Framework submissions and advice to the government identifies key limitations in the supporting evidence. This includes:</p> <ul style="list-style-type: none"> • if outcome measures can show reduced service demand and include baselines and targets • known modelling risks • unresolved clearinghouse issues • the basis for outcome ratings where departments' information is incomplete • any limitations arising from reclassifying initiatives as Early Intervention Investment Framework initiatives (see Section 4). 	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input type="checkbox"/> In principle</p>	<p>DTF advice to government on the appropriate avoided cost of initiatives takes account of modelling risks and unresolved clearinghouse issues. Limitations in supporting evidence are included in briefing advice where DTF considers the issues are substantial and critical to decision-making.</p> <p>DTF supports providing government with as much information as possible to make funding decisions but, given the volume of information being considered throughout the budget process, additional information needs to be balanced against making sure the information is of sufficient relevance and magnitude to influence funding decisions.</p>	<p>Quarter 3, 2026-27; ongoing</p>
<p>7</p>	<p>Report Early Intervention Investment Framework outcomes publicly so that service user outcomes, changes in service demand and savings can be assessed over time (see Section 5).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In part <input checked="" type="checkbox"/> In principle</p>	<p>Public reporting will be a decision for Government; DTF will advise on options for releasing EIF outcomes publicly in line with the recommendation. This advice will identify ways to mitigate potential negative incentives on reporting quality created by publication. Release of detailed program-level information is also subject to consultation with departments and their data custodians.</p>	<p>Quarter 1 - Quarter 2, 2026-27; ongoing</p>

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Appendix B:

Acronyms and glossary

Acronyms

We use the following acronyms in this report:

Acronym	Full spelling
DE	Department of Education
DFFH	Department of Families, Fairness and Housing
DGS	Department of Government Services
DH	Department of Health
DJCS	Department of Justice and Community Safety
DJSIR	Department of Jobs, Skills, Industry and Regions
DPC	Department of Premier and Cabinet
DTF	Department of Treasury and Finance
DTP	Department of Transport and Planning
EIIF	Early Intervention Investment Framework
VAGO	Victorian Auditor-General's Office

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:

Audit scope and method

Scope of this audit

Who we examined

We examined the following agencies:

Agency	Their key responsibilities
DE, DFFH, DH, DJCS	<ul style="list-style-type: none"> Design and deliver EEIF-funded initiatives for their respective service areas Develop EEIF submissions, outcome measures and savings estimates Report annually to DTF on performance
DTF	Administers the EEIF, including: <ul style="list-style-type: none"> issuing guidance assessing EEIF submissions advising the government on funding decisions managing the clearinghouse and budget reductions set by the government reporting EEIF outcomes

Our audit objective

Does the implementation of the EEIF enable evidence-based investment decisions?

What we examined

We examined whether the EEIF supports evidence-based decisions by government, including:

- DTF's guidance, assessment, and advice processes
- departments' development and reporting of outcome measures and savings estimates.

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 audit we focused on the following aspects:

Economy	Effectiveness	Efficiency	Compliance
○	●	○	○

Key:

- Primary focus
- Secondary focus
- Not assessed

Conducting this audit

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 DTF provide and consistently apply the EIFF guidance and process to support evidence-based submissions and advice to the government?	1.1 DTF's guidance clearly sets out how departments should define and report on outcome measures and estimated savings.
	1.2 DTF consistently applies a defined and comprehensive process to assess EIFF submissions and reporting to inform advice to the government.
2. Is department reporting on EIFF initiatives comprehensive and evidence-based?	2.1 Department reporting to DTF on initiatives is complete, accurate and timely, and includes outcome measures that can be assessed in the future.

Our methods As part of the audit we:

- reviewed EIFF guidance and submissions
- analysed clearinghouse records and savings modelling
- reviewed annual EIFF outcomes reports and supporting data
- analysed outcomes reporting trends
- tested samples of initiatives, outcome measures and savings estimates
- interviewed staff from DTF and audited departments
- corroborated interview evidence with documentary and data sources.

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 audit in accordance with the *Audit Act 1994* and *ASAE 3500 Performance Engagements* to obtain reasonable assurance to provide a basis for our conclusion.

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

We also provided a copy of the report to the Department of Premier and Cabinet.

Cost and time The full cost of the audit and preparation of this report was \$711,000.

The duration of the audit was 10 months from initiation to tabling.

Appendix D:

Funded EIFF initiatives

Figure D1: List of EIFF initiatives funded from 2021–22 to 2025–26

Budget year	Agency	Initiative	Output funding	Savings	Economic benefits
			(5 years)	(10 years)	(10 years)
			(\$ million)		
2021–22	DE	Giving vulnerable and disadvantaged kids the best start in life	33.8	10–15	N/A
2021–22	DE	Marrung (Koorie initiatives package)	39.3	<5	N/A
2021–22	DFFH	Early intervention and diversion	70.3	10–15	N/A
2021–22	DFFH	Engaging and supporting at-risk young people	18.4	5–10	N/A
2021–22	DFFH	Putting families first	17.8	20–25	N/A
2021–22	DFFH	Tackling rough sleeping	26.2	30–35	N/A
2021–22	DH	100,000 lives	45.6	65–70	N/A
2021–22	DH	Driving shorter wait times and better outcomes for elective surgery	21.5	20–25	N/A
2021–22	DH	New local services for adults and older adults in their communities	75.8	305–310	N/A
2021–22	DJCS	Crime prevention initiatives	19.8	<5	N/A
2021–22	DJCS	Legal assistance and critical early intervention support services	31.1	5–10	N/A
2022–23	DE	Continuing early intervention for vulnerable children	18.6	<5	N/A
2022–23	DE	Enhanced navigator program	36.9	5–10	N/A
2022–23	DE	Sustaining student mental health services for schools	41.4	5–10	N/A
2022–23	DE	Targeted investment to improve educational outcomes in youth justice	30.3	10–15	N/A
2022–23	DFFH	Investing to make homelessness rare, brief and non-recurring	51.3	120–125	N/A
2022–23	DFFH	Responding to demand for child protection and family services	57.6	20–25	N/A
2022–23	DH	Mobile stroke unit	12.0	5–10	N/A
2022–23	DH	Strengthening community-based services	115.6	30–35	N/A
2022–23	DJCS	Early intervention to counter violent extremism	4.8	<5	N/A
2022–23	DJCS	Implementing a COVID fines concessional scheme	1.0	<5	N/A
2022–23	DJCS	Legal assistance	50.0	10–15	N/A
2022–23	DJCS	Preventing youth crime through early intervention	4.5	<5	N/A

Budget year	Agency	Initiative	Output funding (5 years)	Savings (10 years)	Economic benefits (10 years)
			(\$ million)		
2022–23	DJCS	Reducing future justice demand and keeping the community safe	73.6	100–105	N/A
2022–23	DJCS	Supporting community legal centres	7.0	5–10	N/A
2022–23	DPC	Enabler funding: Data integration to support the government's Early Intervention Investment Framework	0.6	N/A	N/A
2022–23	DTP	Pre-paid public transport tickets for school students in crisis	0.9	<5	N/A
2022–23 contingency release	DH	Centre for Victorian Data Linkage	3.3	N/A	N/A
2022–23 contingency release	DJCS	DJCS capability uplift in using linked data	3.0	N/A	N/A
2023–24	DE	Engaging students to remain in learning	19.9	10–15	80–100
2023–24	DE	Refugee education supports	20.1	10–15	<20
2023–24	DFFH	Housing first for young people leaving residential care	32.5	30–35	<20
2023–24	DFFH	Investing early where it matters	23.4	25–30	<20
2023–24	DFFH	Supporting progressive reform in youth justice	5.0	TBD	N/A
2023–24	DFFH	Sustained solutions for housing first to end rough sleeping	67.6	90–95	<20
2023–24	DFFH	Victorian state disability plan	8.3	5–10	<20
2023–24	DH	Better services for older people in aged care settings	42.2	10–15	<20
2023–24	DH	Improving access and equity of service delivery	41.0	20–25	<20
2023–24	DH	Mental health and wellbeing locals	90.5	95–100	40–60
2023–24	DH	Prevention and early intervention of chronic and preventable health conditions	41.9	20–25	<20
2023–24	DH	Specialist forensic mental health services	81.3	115–120	40–60
2023–24	DH	Strengthening life-long Aboriginal health and wellbeing	35.1	20–25	<20
2023–24	DH	Targeted health support for children in care	37.8	25–30	<20
2023–24	DJCS	Addressing over-representation in the youth justice system	3.0	<5	TBC
2023–24	DJCS	Early intervention to counter violent extremism	3.5	<5	20–40
2023–24	DJCS	Pre-court assistance to reduce delays and adjournments	1.9	<5	<20
2023–24	DJCS	Preventing youth offending through early intervention	13.6	10–15	<20
2023–24	DJCS	Providing legal assistance and supporting Victorians with disability	13.9	10–15	<20

Budget year	Agency	Initiative	Output funding (5 years)	Savings (10 years)	Economic benefits (10 years)
			(\$ million)		
2023–24	DJCS	Supporting the corrections system to improve community safety	18.4	<5	<20
2023–24	DJCS	Women's custodial health services	42.9	25–30	<20
2023–24	DJCS, DFFH and DGS	Reducing future justice demand and keeping the community safe	32.8	40–45	<20
2023–24 Budget update	DE	Lifting student outcomes – Tutor Learning Initiative	18.7	<5	<20
2024–25	All	Enabler funding: Other enablers	68.5	N/A	N/A
2024–25	Court Services Victoria	Continuing therapeutic court programs	87.3	140–145	20–40
2024–25	DE	Education support for students at risk	22.4	10–15	<20
2024–25	DE	Improving school staff mental health and wellbeing support	55.4	10–15	20–40
2024–25	DE	Place-based education and wellbeing programs	9.5	<5	<20
2024–25	DE	Respectful relationships for children and youth	35.9	20–25	<20
2024–25	DE	School-wide positive behaviour support	15.8	<5	<20
2024–25	DE	Strengthening participation of CALD children in early childhood education	9.3	<5	<20
2024–25	DE	Student health and wellbeing	41.0	5–10	<20
2024–25	DE	Supporting senior secondary completion in non-school settings	14.5	5–10	40–60
2024–25	DFFH	Breaking the cycle of homelessness	196.9	115–120	20–40
2024–25	DFFH	Continuing support for Victorians with disability	20.8	5–10	<20
2024–25	DFFH	Driving down family and sexual violence	41.1	30–35	20–40
2024–25	DFFH	Enabler funding: Victorian social investment model	1.0	N/A	N/A
2024–25	DFFH	Family violence victim survivors supports	67.4	50–55	20–40
2024–25	DFFH	Innovative support to re-engage young people	3.6	5–10	<20
2024–25	DFFH	Strong families, safe children	178.9	60–65	20–40
2024–25	DGS	Financial counselling support for victim survivors of family violence	6.8	10–15	<20
2024–25	DH	Aboriginal health in Aboriginal hands: Strengthening cultural safety and supporting culture and kinship	9.8	5–10	<20
2024–25	DH	Support and treatment for eating disorders	19.8	15–20	20–40
2024–25	DH	Supports for people with disability outside of the NDIS	23.1	<5	<20
2024–25	DH	Timely emergency care	34.4	30–35	<20

Budget year	Agency	Initiative	Output funding (5 years)	Savings (10 years)	Economic benefits (10 years)
			(\$ million)		
2024–25	DH and DGS	Enabler funding: Improved data capability to support early intervention investment	11.7	N/A	N/A
2024–25	DJCS	Community sector legal support and early intervention services	28.8	45–50	20–40
2024–25	DJCS	Self-determined justice diversion and family violence supports	16.3	5–10	<20
2024–25	DJCS	Supporting the corrections system to improve community safety	52.6	60–65	20–40
2024–25	DJCS	Youth crime prevention and early intervention project	6.6	15–20	<20
2024–25	DJCS and Court Services Victoria	Continuing to support a safe and stable youth justice system	25.7	10–15	<20
2024–25	DJCS and Court Services Victoria	Enabler funding: Justice system costs associated with court programs	24.7	N/A	N/A
2024–25 Budget update	DJCS	Strengthening women's safety – legal services and supports	4.8	<5	<20
2025–26	DE	Address chronic absenteeism and support students to remain in learning	25.6	<5	<20
2025–26	DE	Career start program	21.1	<5	<20
2025–26	DE	Continue education supports for children in out of home care	25.3	<5	<20
2025–26	DE	Enabler funding: Enabling equitable pathways reform	6.5	N/A	N/A
2025–26	DE	Excellence in mathematics education	32.5	<5	<20
2025–26	DE	Excellence in reading and writing education	22.9	<5	<20
2025–26	DE	Keeping school staff safe from violence	9.3	<5	<20
2025–26	DE	Koorie literacy and numeracy program	18.5	<5	<20
2025–26	DE	School-wide positive behaviour support	10.4	<5	<20
2025–26	DE	Self-determination for Aboriginal early childhood education	5.3	<5	<20
2025–26	DE	Student excellence program	6.7	<5	<20
2025–26	DE	Supporting equal participation in early education and care	6.9	<5	<20
2025–26	DE	Targeted investment to improve educational outcomes in youth justice	1.0	<5	<20

Budget year	Agency	Initiative	Output funding (5 years)	Savings (10 years)	Economic benefits (10 years)
			(\$ million)		
2025–26	DFFH	Continuing critical services to address homelessness and community needs	61.1	<5	<20
2025–26	DFFH	Continuing support for Victorians with disability	14.5	5–10	<20
2025–26	DFFH	Enabler funding: Victorian social investment model (VicSim): Enabling effective social policy and early intervention	5.4	N/A	N/A
2025–26	DFFH	Investing early in young Victorians	18.0	10–15	20–40
2025–26	DFFH	Living learning: innovative support to re-engage young people	7.5	<5	<20
2025–26	DFFH	Strong families, safe children: Connecting, strengthening and restoring families	161.0	40–45	<20
2025–26	DFFH	Supporting Victoria’s response to family violence	59.7	105–110	100–120
2025–26	DFFH	Supporting Victoria’s response to sexual violence	23.1	15–20	<20
2025–26	DH	Delivering the right care at the right time	27.2	20–25	<20
2025–26	DH	Perinatal emotional health program	21.3	40–45	40–60
2025–26	DH	Supporting Aboriginal women on their journey into motherhood	15.8	5–10	<20
2025–26	DH	Supports for people with disability outside the NDIS	19.5	<5	<20
2025–26	DJCS	Continuing early intervention and resolution legal services	40.1	35–40	40–60
2025–26	DJCS	Embedded youth outreach program	3.8	5–10	<20
2025–26	DJCS	Maintaining investment in Aboriginal community-based justice solutions	14.0	5–10	<20
2025–26	DJCS	Supporting a safe and effective corrections system	10.0	5–10	<20
2025–26	DJCS	Supporting a safe and effective youth justice system	17.5	<5	<20
2025–26	DJCS	Victorian fixated threat assessment centre and initiatives to counter violent extremism	1.8	<5	<20
2025–26	DJSIR	Unlocking potential: building a skilled workforce and inclusive employment initiatives	0.8	<5	<20

Note: ‘N/A’ means not applicable, ‘TBC’ means to be confirmed and ‘<’ means less than. Initiatives delivered by Victoria Police are attributed in this table to DJCS, consistent with Budget Paper 3.

Source: VAGO analysis of DTF data, including information published in Budget Paper 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
<i>Results of 2024–25 Audits: Local Government</i> (2025–26: 15)	March 2026
<i>Supporting the Transition from Native Timber Harvesting</i> (2025–26: 16)	April 2026
<i>Enhanced Maternal and Child Health Program Performance</i> (2025–26: 17)	April 2026
<i>Free TAFE</i> (2025–26: 18)	May 2026
<i>Responses to Performance Engagement Recommendations 2026</i> (2025–26: 19)	May 2026
<i>Sustainability Reporting by Water Corporations</i> (2025–26: 20)	May 2026
<i>Out-of-Home Care Services</i> (2025–26: 21)	June 2026
<i>Results of 2025 Audits: TAFE and Universities</i> (2025–26: 22)	June 2026
<i>Reducing the Harm Caused by Distracted Drivers</i> (2025–26: 23)	June 2026
<i>Follow-up: Reducing Bushfire Risks</i> (2025–26: 24)	June 2026
<i>Delivering School Upgrade Projects</i> (2025–26: 25)	June 2026
<i>Improving Bus Services</i> (2025–26: 26)	June 2026
<i>Planning and Managing Drainage Schemes in Melbourne's Growth Areas</i> (2025–26: 27)	June 2026
<i>Follow-up: Service Victoria – Digital Delivery of Government Services</i> (2025–26: 28)	June 2026
<i>Investing in Early Intervention Initiatives</i> (2025–26: 29)	June 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

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