Appendix F:
Policies and procedures

Delegations

Under the *Audit Act 1994*, we report the names of any persons to whom the Auditor-General delegated the power to express a written audit opinion. In 2025–26, the Auditor-General delegated this power to the following FA employees:

- Roberta Skliros
- Simone Bohan
- Sanchu Chummar
- Travis Derricott
- Charlotte Jeffries
- Janaka Kumara
- Paul Martin
- Tim Maxfield
- Kevin Chan.

Building Act

We do not own or control any government buildings and, therefore, are exempt from notifying our compliance with the building and maintenance provisions of the *Building Act 1993*.

Local Jobs First – Victorian Industry Participation Policy

We have one Local Jobs First strategic project in progress, which commenced in 2020–21, valued in excess of the $50 million threshold, to refresh our financial audit services panel. The project is based in metropolitan Melbourne representing 97 per cent of estimated local content, as advised by the Minister for Industry Support and Recovery.

This year, where information was provided, we achieved an average of at least 97 per cent of local content.

National Competition Policy

We comply with the National Competition Policy, including complying with the requirements of DTF's Competitive Neutrality Policy.

Oversight by Integrity Oversight Victoria (IOV)

During 2025–26, there were no matters to report to IOV under the *Audit Act 1994*. IOV did not review any of VAGO's activities during the year. VAGO did not exercise any coercive powers during the reporting period.

Work arrangements

We offer flexible work arrangements to staff in response to work demands and legislative obligations for employers to provide flexible working conditions. We encourage our staff to take advantage of these arrangements. We operated under the *Victorian Public Service Enterprise Agreement 2024* in providing leave for carers, as defined in the *Carers Recognition Act 2012*.

Merit and equity

Our policies and actions reflect our commitment to a workplace free from discrimination, harassment and bullying, and that support merit-based recruitment practices. We also comply with the Victorian Charter of Human Rights and Responsibilities and the Code of Conduct for Victorian Public Sector Employees of Special Bodies. Our selection processes ensure that applicants are assessed and evaluated fairly and equitably on the basis of the key selection criteria and other accountabilities without discrimination. We also ensure that employees have been correctly classified in workforce data collections.

Public interest disclosures

Under the *Public Interest Disclosures Act 2012*, we cannot receive public interest disclosures. Disclosures about VAGO officers may be made to IBAC or IOV. Further information on VAGO's responsibilities is available at: www.audit.vic.gov.au/complaints-about-vago.

Freedom of information

The *Audit Act 1994* broadly precludes us from disclosing information we gather during an audit, other than by reporting to Parliament. The Act also precludes third parties from accessing any audit-related information and documents we hold. Our administrative processes come under the state's freedom of information legislation.

This year, we received 3 requests for information.

During 2025–26, 1 FOI matter was the subject of a complaint to the Office of the Victorian Information Commissioner (OVIC). The complaint was not upheld. Further information on our obligations under the *Audit Act 1994* is available on our website. Requests for access to non-audit-related information and documents we hold can be made to the freedom of information officer:

- by email (enquiries@audit.vic.gov.au)
- by phone (03 8601 7000)
- in writing (Freedom of Information, Victorian Auditor-General's Office, Level 31, 35 Collins Street, Melbourne VIC 3000).

Sharing information with other bodies

Under section 69 of the *Audit Act 1994* the Auditor-General must report on the sharing of information with other Auditors-General in the next annual report. During 2025–26 the Victorian Auditor-General shared information received by VAGO with the Auditor-General for Australia as the matter referred to VAGO was relevant to their jurisdiction.