

Appendix H:

Disclosures index

Our annual report is prepared in accordance with all relevant Victorian legislations and pronouncements. This index has been prepared to facilitate identification of our compliance with statutory disclosure requirements.

Legislation	Requirement	Section
Standing Directions and Financial Reporting Directions		
<i>Report of operations</i>		
Charter and purpose		
FRD 22	Manner of establishment and the relevant minister	1
FRD 22	Purpose, functions, powers and duties	1
FRD 8	Departmental objectives, indicators and outputs	1, 5
FRD 22	Key initiatives and projects	2,3,4
FRD 22	Nature and range of service provided	2,3
Management and structure		
FRD 22	Organisational structure	1
Financial and other information		
FRD 8	Performance against output performance measures	6.1, 7.6
FRD 8	Budget portfolio outcomes	7.5
FRD 10	Disclosure index	Appendix H
FRD 15	Executive disclosures	Appendix D
FRD 22	Employment and conduct principles	Appendix F
FRD 22	Occupational health and safety policy	Appendix C
FRD 22	Summary of the financial results for the year	7.1, 7.2
FRD 22	Significant changes in financial position during the year	7.3
FRD 22	Major changes or factors affecting performance	7.2
FRD 22	Subsequent events	7.6
FRD 22	Application and operation of <i>Freedom of Information Act 1982</i>	Appendix F
FRD 22	Compliance with building and maintenance provisions of the <i>Building Act 1993</i>	Appendix F
FRD 22	Statement on National Competition Policy	Appendix F
FRD 22	Application and operation of the <i>Public Interest Disclosures Act 2012</i>	Appendix F
FRD 22	Application and operation of the <i>Carers Recognition Act 2012</i>	Appendix F
FRD 22	Disclosure of consultancies over \$10,000	7.5

Legislation	Requirement	Section
FRD 22	Disclosure of consultancies under \$10,000	7.5
FRD 22	Disclosure of ICT expenditure	7.2
FRD 22	Reviews and studies expenditure	7.5
FRD 22	Statement of availability of other information	Appendix G
FRD 22	Asset Management Accountability Framework (AMAF) maturity assessment	7.5
FRD 24	Reporting of environmental data	Appendix E
FRD 25	Local Jobs First	7.5
FRD 29	Workforce data disclosures	Appendix B
SD 5.2	Specific requirements under Standing Direction 5.2	Annual report
Compliance attestation and declaration		
SD 5.1.4	Attestation for compliance with Ministerial Standing Direction	5.0
SD 5.2.3	Declaration in report of operations	Auditor-General's foreword
<i>Financial statements</i>		
Declaration		
SD 5.2.2	Declaration in financial statements	7.6
<i>Other requirements under Standing Direction 5.2</i>		
SD 5.2.1(a)	Compliance with Australian Accounting Standards and other authoritative pronouncements	7.6
SD 5.2.1(a)	Compliance with Standing Directions	7.6
SD 5.2.1(b)	Compliance with Model Financial Report	7.6
<i>Other disclosures as required by FRDs in notes to the financial statements</i>		
FRD 9	Departmental disclosure of administered assets and liabilities by activity	7.6
FRD 11	Disclosure of ex gratia expenses	7.6
FRD 13	Disclosure of parliamentary appropriations	7.6
FRD 21	Disclosures of responsible persons and executive officers in the financial report	7.6
FRD 103	Non-financial physical assets	7.6
FRD 110	Cash flow statements	7.6
FRD 112	Defined benefit superannuation obligations	7.6
FRD 114	Financial instruments – general government entities and public non-financial corporations	7.6
FRDs applicable to VAGO with no disclosures to make in 2025–26		
FRD 12	Disclosure of major contracts	-
FRD 22	Disclosure of government advertising expenditure	-
FRD 22	Disclosure of emergency procurement	-
FRD 22	Disclosure of social procurement activities under the Social Procurement Framework	-
FRD 22	Disclosure of procurement complaints	-

Legislation	Requirement	Section
<i>Audit Act 1994</i>		
s75 (2)(a)	Comply with the <i>Financial Management Act 1994</i>	See above
s75 (2)(b)	An account of the implementation of the Annual Plan	Appendix A
s75 (2)(c)	The names of any person the Auditor-General has delegated power	Appendix F
s75 (2)(d)	Resolutions of Parliamentary Committees	N/A
s75 (2)(e)	Summary of our quality control policies and procedures	1
s75 (2)(f)	Additional auditing and assurance standards applied during the year	N/A
Source: VAGO.		