

VAGO's response to 2024 performance audit

We are subject to an independent performance audit every four years, which examines and reports on the quality of our financial reporting and resource management. The table below lists our progress in completing actions in response to the recommendations from the 2024 audit.

Response to recommendations

MartinJenkins, our performance auditor, had their report tabled in Parliament on 30 July 2024. Of the 19 recommendations made for VAGO to consider, we have completed our actions in response to 10 as at February 2026 and the remaining 9 are in progress.

The provision of this information aligns with our strategy to lead the sector by example through proactive disclosure and reporting on our own performance.

Figure 1: VAGO's response to 2024 performance audit recommendations

Recommendation	Initial target completion date	Status	Completion date
<p>To resolve persistent issues affecting people, culture and organisational development, VAGO should rebalance for an increased strategic and enterprise-wide approach to governance and leadership of workforce management, human resource management, stakeholder communications and engagement, and enterprise risk management, by (for each area):</p> <ul style="list-style-type: none"> • developing plans that articulate outcomes and objectives, and identify risks and mitigations • implementing the plans, and • monitoring and reporting on progress against objectives. 	31/12/26	In progress	
<p>To resolve persistent issues affecting people, culture and organisational development, VAGO should help address persistent concerns with learning and development by better supporting social learning through:</p> <ul style="list-style-type: none"> • continuing to support its people leaders to create opportunities for social learning through a range of measures, in recognition of the changed workplace and disruption from lengthy lockdown periods in response to COVID (for example, making conscious efforts to support more together-together work opportunities) • implementing formal structures to support social learning, to compensate for the lack of those organic structures that naturally occur in physically co-located working. 	31/12/25 30/06/26	In progress	
<p>To resolve persistent issues affecting people, culture and organisational development, VAGO should review change management processes for further insights on:</p> <ul style="list-style-type: none"> • working constructively with affected staff to support them as they adjust to a new working environment • identifying learnings for the future, including where processes might be strengthened to support a positive safety climate 	31/12/24	Complete	20/12/24
<p>To resolve persistent issues affecting people, culture and organisational development, VAGO should monitor the impact of its actions to improve</p>	30/06/27	In progress	

Recommendation	Initial target completion date	Status	Completion date
staff experiences and perceptions of the organisational safety climate and learning and development opportunities, through conducting an interim review and reporting back on progress in improving scores for these measures in People Matter surveys, in 2026–27.			
To resolve persistent issues affecting people, culture and organisational development, VAGO should implement the project 'Design and implement a succession management framework' that is set out in the Human Resources Plan 2024–2026 for completion in 2024/2025.	30/06/25	Complete	20/8/25
To resolve persistent issues affecting people, culture and organisational development, VAGO should integrate the FA and PRS capability frameworks into the staff Performance and Development Process.	31/12/24 30/07/27	In progress	
To resolve persistent issues affecting people, culture and organisational development, VAGO's Audit and Risk Committee should: <ul style="list-style-type: none"> monitor the organisation's progress in rebalancing for an increased strategic and enterprise-wide approach to governance and leadership of workforce management, human resource management, stakeholder communications and engagement, and enterprise risk management. 	31/12/26	In progress	
To improve the efficiency and effectiveness of performance audits, VAGO should improve its budget-setting and business planning processes by: <ul style="list-style-type: none"> progressing the development and use of the budgeting tool to support performance audit budget planning strengthening its planning processes for performance audits to provide clearer scope at the earlier stages of an audit and better manage the size of audits, including taking a narrower scope for some smaller audits ensuring that performance audit engagement debriefs systematically review the underlying reasons for any budget variances and generate actions to avoid these problems in future audit planning process. 	31/12/24	Complete	11/12/24
To improve the objectivity, value and impact of its audits, VAGO should progress the Strategic Communications and Engagement proposal, ensuring that: <ul style="list-style-type: none"> the proposed work on a communications and engagement strategy builds on the work completed for developing the Parliamentary Engagement Plan Stage 1 the communications and engagement strategy includes a process for reviewing the engagement approach and activities annually. 	31/12/25 30/03/26	In progress	
To improve the objectivity, value and impact of its audits, VAGO should make more explicit references to managing objectivity and the perceptions of objectivity in PRS guidance materials to complement existing training, including on the importance of addressing potential perceptions at the planning and early stages of the audit, as well as at later briefing and drafting stages.	31/12/24	Complete	20/12/24
To improve the objectivity, value and impact of its audits, VAGO should do more performance audits with a focus on efficiency or economy, and for transparency state the focus area of each audit in its final report.	30/6/25	Complete	19/2/25
To improve the objectivity, value and impact of its audits, VAGO should use the PRS methodology refresh to provide further guidance for staff on the distinction between audit and evaluation, and how the boundary between the two is maintained. This could be achieved through more explicit linkages and guidance around how VAGO applies the relevant auditing standards in its performance audits.	31/12/24	Complete	20/12/24

Recommendation	Initial target completion date	Status	Completion date
<p>To improve the objectivity, value and impact of its audits, VAGO should further develop its data science strategy to explicitly set out:</p> <ul style="list-style-type: none"> the principles and parameters for VAGO's use of data gathering, analytics and publication activities (including what types of data will be collected and how it will be used, and the types of issues to which data science lenses will be applied), and VAGO's policies and processes for ensuring data privacy and security. 	<p>30/6/25 30/03/26</p>	In progress	
<p>To improve the objectivity, value and impact of its audits, VAGO should communicate this data science strategy to external stakeholders, and implement these principles and parameters throughout the stages of its performance audits.</p>	30/06/25	Complete (Subsumed into recommendation above on developing data science strategy)	16/4/25
<p>To realise opportunities for improving its organisational efficiency and effectiveness, for performance audits, VAGO should use the PRS methodology refresh as an opportunity to:</p> <ul style="list-style-type: none"> include a conceptual framework or frameworks to provide structure for its analytical efforts provide more detail on the definitions of efficiency and economy and how to audit these include more explicit explanations as to how VAGO applies auditing standards in its performance audits take stock of the range of guidance for performance audits that has been and is being developed, and test for alignment and integration. 	31/12/24	Complete	29/1/25
<p>To realise opportunities for improving its organisational efficiency and effectiveness, VAGO should expedite work to roll out Caseware across financial audits, to realise the efficiency and effectiveness benefits of this tool.</p>	31/12/26	Complete	20/12/24
<p>To realise opportunities for improving its organisational efficiency and effectiveness, In addition to the audit acquittal assurance against audit quality review recommendations for improvement, VAGO should ensure processes are followed for:</p> <ul style="list-style-type: none"> investigating reasons for lack of improvement in audit quality improvement over time developing actions for resolving ongoing issues. 	<p>31/12/25 31/03/26</p>	In progress	
<p>To realise opportunities for improving its organisational efficiency and effectiveness, VAGO should leverage work and knowledge gathered by FA, to reduce the time and effort spent by PRS assembling sector information for performance audits, and gain deeper understanding of the audit context.</p>	<p>31/3/25 20/03/26</p>	In progress	
<p>To realise opportunities for improving its organisational efficiency and effectiveness, VAGO should mitigate some of the drivers of cost overruns in PRS by:</p> <ul style="list-style-type: none"> providing greater clarity on scope and purpose in information requests to agencies engaging earlier with agencies on proposed data analysis methods to help avoid lengthy iteration and feedback. 	31/12/24	Complete	20/12/24

Source: VAGO.