

VAGO Complaints Management Policy

1 Purpose

The purpose of this policy is to provide guidance for the management of complaints and allegations about:

- the conduct of audits
- VAGO activities other than audits
- fraud, corruption or misconduct by VAGO employees, contractors and consultants
- VAGO made to integrity bodies (Independent Broad-based Anti-corruption Commission (IBAC), Victorian Ombudsman (VO), or the Victorian Inspectorate (VI))

Please note, use of the term complaint in this document encompasses allegations.

2 Application

This policy applies to complaints and allegations about VAGO and VAGO employees, contractors and consultants, of both external and internal origins. This includes breaches and non-compliance with our system of quality control.

In relation to complaints about misconduct by VAGO employees, contractors and consultants this policy should be read in conjunction with the [Victorian Public Service \(VPS\) Management of Misconduct Policy](#) and VAGO's [Management of Misconduct Procedure](#).

Reviews of employee related issues are outside of the scope of this policy, such as dissatisfaction with the outcome of a recruitment or selection process, a dispute regarding unsatisfactory work performance process or a dispute arising from a change process. For further information on these matters please refer to the [VPS Review of Action Policy](#) and VAGO's [Dispute Resolution and Review of Actions Procedure](#) and liaise with Human Resources.

Allegations of fraud and corruption may be investigated or referred to another investigative body in line with VAGO's responsibilities in relation to [Standing Directions from the Minister for Finance](#) Direction 3.5 'Fraud, Corruption and Other Losses'. Please refer to VAGO's [Fraud and Corruption Control](#) policy and [Fraud and Corruption Reporting Procedure](#). Under the *Audit Act 1994* and the *Independent Broad-based Anti-corruption Commission (IBAC) Act 2011*, mandatory reporting to IBAC of suspected corrupt conduct is also required.

Public Interest Disclosures - VAGO is committed to recognising its responsibilities under the *Public Interest Disclosure Act 2012* (the PID Act) to protect both those who make a public interest disclosure and those who cooperate with an investigation of a public interest disclosure from direct or indirect detrimental action. This policy also recognises that through any complaints mechanism, matters may come to VAGO's attention regarding public interest disclosures or attempts to make a public interest disclosure to VAGO. Such disclosures cannot be made to VAGO, and VAGO does not have any powers or responsibilities to assess or investigate disclosures. Such disclosures will be referred to the adjudicating integrity body - IBAC or VI.

3 Principles

VAGO's values are:

- Respect
- Innovation
- Collaboration
- Accountability

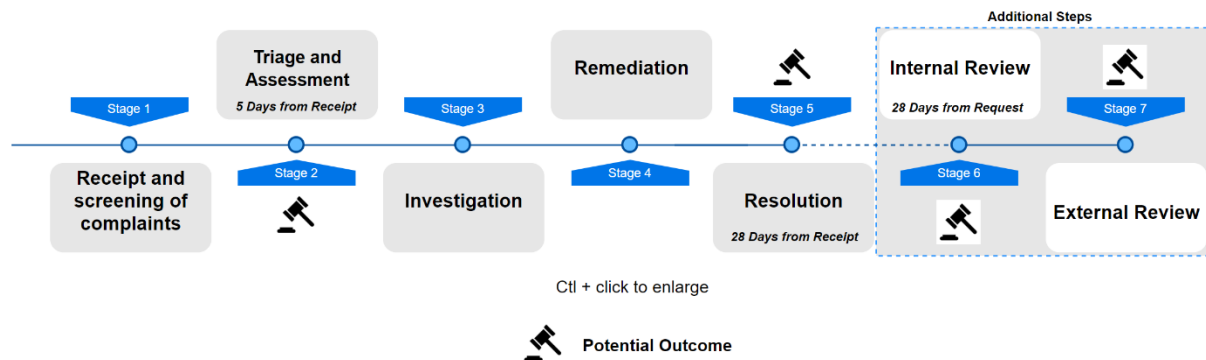
These values underpin VAGO's commitment to achieving best practice complaints handling by:

- acknowledging and dealing with complaints in a timely way
- providing transparent information about how complaints are handled
- protecting the privacy of information as far as possible
- treating everyone involved in a way that is objective, respectful and fair
- considering and respecting human rights
- promoting accountability for decisions.

VAGO's commitment to these principles aligns with best practice and a robust system of quality control ensures professional standards, and regulatory and legislative compliance. As part of this commitment, VAGO employees, contractors and consultants are required to understand their responsibilities and rights to complain to external integrity bodies - IBAC, VO or VI. Support and assistance will be provided through this policy and its related procedures.

Confidentiality - VAGO has systems for confidential reporting of complaints, with all parties encouraged to report and suffer no repercussions or reprisals. Under law, VAGO has obligations to provide certain information or enable access to documents to IBAC and VI. Be aware this may override the confidentiality of a complaint made to VAGO in very limited circumstances. For example, reasonable suspicion of corrupt conduct requires mandatory notification to IBAC.

4 Requirements



Complaints and allegations regarding internal misconduct are to be referred to Human Resources. All other complaints, regardless of source or nature, should be referred to the Office of the Auditor-General (OAG) Governance team to facilitate record management and redress of issues raised as

required. There are various mechanisms to make a complaint such as via email, phone, or via VAGO's Contact Us form on our website which allows for anonymous submissions.

Assessment of complaints is managed by impartial and independent internal subject matter experts (SMEs) who will engage informal or formal complaint management processes. The SME for each complaint type is noted in the *VAGO Complaints Management Procedure*. Where a perceived or potential conflict of interest exists, an alternate SME must be assigned to the complaint by OAG Governance, in consultation with the Auditor-General.

Informal complaint management may result in resolution without the need for formal steps such as internal investigation, however assessment of complex or serious complaints is always a formal process. Factors under consideration when deciding if a formal or in formal process is appropriate are detailed within the accompanying VAGO Complaint Management Procedure and the Management of Misconduct Procedure.

The SME will recommend remedies to the Auditor-General who will decide the appropriate remedy based on the findings of the SME and context of the situation. The Assistant Auditors-General may also perform this function dependent on the nature and severity of the complaint(s) and / or allegation(s).

If the complainant is dissatisfied with the outcome, they can request an internal review. If the complainant remains dissatisfied, they can raise their concerns with an external body. For instance, for complaints regarding the conduct of a financial audit, escalation could be to CPA Australia, or for complaints concerning administrative actions, referral to the Victorian Ombudsman.

Should allegations, suspicion or confirmation of fraud, corruption or serious misconduct arise during the course of this process, these matters will be addressed in accordance with VAGO's responsibilities as articulated in [Standing Directions from the Minister for Finance](#) Direction 3.5 'Fraud, Corruption and Other Losses', the [VPS Management of Misconduct Policy](#) and VAGO's specific internal policies and procedures. Under the *Audit Act 1994* and the *Independent Broad-based Anti-corruption Commission (IBAC) Act 2011*, mandatory reporting to IBAC of suspected corrupt conduct is also required.

At all times throughout the complaints process it is expected that all parties involved in the complaint will act with respect and integrity. Any behaviour deemed to be offensive, abusive, threatening or consuming disproportionate resources will not be tolerated. Handling of any issues of this nature will be done with respect to the Charter of Human Rights and Responsibilities Act 2006 and VAGO's legal responsibilities. Actions to mitigate risk to VAGO employees will be proportionate to the problem and communicated clearly to parties involved.

5 Responsibilities

Auditor-General

- Promoting a culture that acknowledges complaints and their effective resolution
- Overall responsibility for deciding on the appropriate remedy based on the recommendation of the SME involved, unless they are involved in the complaint
- Notifying VI and IBAC of matters under sections 66 and 67 of the Audit Act 1994
- External reporting as per the Standing Directions - Direction 3.5.3

Assistant Auditors-General

- Responsibility for conducting financial audits and performance audits and implementing changes arising from complaint resolution
 - Auxiliary responsibility for deciding on the appropriate remedy based on the recommendation of the SME involved
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Executive Officer (OAG)	<ul style="list-style-type: none"> Receiving and assessing VAGO employees, contractors and consultants' complaints, where applicable
Subject Matter Expert (SMEs)	<ul style="list-style-type: none"> Coordinating the assessment and investigation of complaints Recommending remedies to the relevant Assistant Auditor-General or the Auditor-General Acknowledging, assessing, investigating and responding to complaints and review Recommending and implementing remedies arising from investigations of complaints
Office of the Auditor-General Governance Team	<ul style="list-style-type: none"> Coordinating the review and investigation of complaints, including records management activities Supporting SMEs throughout complaints process
Investigator (SME or VAGO employees, contractors and consultants acting at SME request)	<ul style="list-style-type: none"> Investigating the complaint to ascertain all relevant facts and report upon these findings in an impartial and fair manner Explanation of the process, protocols and format of the investigation to the parties Preparing written report containing findings and recommendations
Our people	<ul style="list-style-type: none"> Treating all people with respect, including people who make complaints Be aware of the organisations complaint handling policies and procedures Assisting people who wish to make complaints to access the organisation's complaints process Receiving and actioning complaints in line with this policy Assisting with complaints as requested by the SME Reviewing outcomes of complaints if necessary Providing feedback to management on issues arising from complaints Implementing changes arising from individual complaints and from the analysis and evaluation of complaint data as directed by OMG
Non-employees	<ul style="list-style-type: none"> Treat all people in a courteous and respectful manner

6 Glossary

Allegation	A claim or assertion about an organisation or its employees, contractors and consultants. Such claims or assertions can be made without substantive evidence.
Complaint	An expression of dissatisfaction with the quality of an action taken, decision made, or service provided by an organisation or its contractor, or a delay or failure in providing a service, taking an action, or making a decision by an organisation or its contractor.
Complainant	Individual or organisation making the complaint
Corrupt Conduct	Conduct which: <ul style="list-style-type: none"> adversely affects the honest performance of a public officer or public body

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- constitutes or involves dishonest use of the functions of a public office
 - constitutes or involves knowingly or recklessly breaching public trust
 - involves the misuse of information obtained while in public office
 - is intended to adversely affect the effective performance of the functions or powers of a public officer or public body and results in the person or their associate obtaining a specified benefit
 - could constitute a conspiracy to engage in any of the above conduct
 - Corrupt conduct is generally deliberate or intentional and not the result of a mistake or negligence. For more detail, refer to section 4 of the Independent Broad-based Anti-corruption Commission Act 2011
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Fraud

Fraud is dishonest activity causing actual or potential financial loss including theft of monies or other property by employees or persons external to the entity and where deception is used at the time, immediately before or immediately flowing from the activity. This includes:

- the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business purpose; or
 - the improper use of information or position for personal financial benefit.
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Misconduct

Misconduct is defined under clause 25.3 of the [VPS Agreement](#) as:

- a contravention of a provision of the [Public Administration Act 2004 \(Vic\)](#), the regulations to that Act, a binding code of conduct or a provision of any statute or regulation that applies to the employee in the employee's employment
 - improper conduct in an official capacity
 - a contravention, without reasonable excuse, of a lawful direction given to the employee by a person authorised to give that direction
 - an employee making improper use of his or her position for personal gain
 - an employee making improper use of information acquired by him or her by virtue of their position to gain personally, or for anyone else, financial or other benefits or to cause detriment to the VPS or the public sector.
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Public Interest Disclosure

A disclosure made to a receiving body named in the Public Interest Disclosure Act 2012, that contains information that shows or tends to show:

- a person, public officer, or public body has engaged, is engaging or proposes to engage in improper conduct; or
 - a public officer or public body that has taken, is taking or proposes to take detrimental action against a person in contravention of the Public Interest Disclosure Act 2012.
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Serious Misconduct	<p>The Fair Work Regulations 2009 (Cth) provide general guidance on the type of behaviour that may constitute serious misconduct. Under this policy, serious misconduct may include:</p> <ul style="list-style-type: none"> • wilful or deliberate behaviour by an employee that is inconsistent with continuing the contract of employment • conduct that causes serious and imminent risk to the health and safety of a person, or the reputation, viability or profitability of VAGO • theft • fraud - in accordance with the requirements of the Fraud and Corruption Control Policy and Fraud and Corruption Reporting Procedure • assault • intoxication—through alcohol or drugs, other than prescribed drugs—at work or • refusal by the employee to carry out a lawful and reasonable instruction that is consistent with the employee’s contract of employment, including instructions contained in VAGO’s policies.
Subject Matter Expert (SME)	<p>Subject matter experts in this policy are impartial VAGO employees, contractors and consultants with sufficient seniority and specialised knowledge with which to conduct and coordinate investigation and resolution of complaints and allegations.</p> <p>The Subject Matter Expert for complaints about:</p> <ul style="list-style-type: none"> • conduct of an audit is the Director of Audit Quality • matters other than audits are the relevant Sector Director or Business Unit Head • fraudulent, corrupt or improper conduct is the Deputy Auditor-General
VAGO employees, contractors and consultants	<p>VAGO employees, contractors and consultants include:</p> <ul style="list-style-type: none"> • the Auditor-General, Deputy Auditor-General, or person appointed to act in those offices • a VAGO employee • a person or firm the Auditor-General engages to assist, delegates or authorises to perform functions under the Audit Act 1994

7 References / related documents

Policies:

- [Notifying IBAC of corrupt conduct](#)
- [VPSC Management of Misconduct Policy](#)
- [Allegations of Misconduct Policy \(cases involving allegations about VAGO staff\)](#)
- [Fraud and Corruption Control Policy \(public\)](#)
- [Appropriate Behaviour Policy](#)
- [Social Media Policy](#)
- [Inquiries to VAGO: Requests for Audit Attention](#)

Procedures:

- [Sharing information with other bodies](#)
- [Providing support for those involved in a public disclosure](#)
- [Management of public interest disclosure records at VAGO](#)
- [Management of Misconduct](#)
- [Dispute Resolution and Review of Actions Procedure](#)
- Fraud and Corruption Reporting Procedure
- [Correspondence and Enquires](#)

Legislation and standards:

- [Audit Act 1994](#)
- [Financial Management Act 1994](#)
- [Public Administration Act 2004](#)
- [Victorian Inspectorate Act 2011](#)
- [Independent Broad-based Anti-corruption Commission Act 2011](#)
- [Public Interest Disclosures Act 2012](#)
- [Victorian Ombudsman Act 1973](#)
- [Privacy and Data Protection Act 2014 \(Vic\)](#)
- [APES 320 Quality Control for Firms](#) issued by the Australian Professional and Ethical Standards Board
- [ASQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information and Other Assurance Engagements](#) issued by the Auditing and Assurance Standards Board
- AS/NZS 10002-2018 Customer Satisfaction – Guidelines for complaints handling in organisations
- [Code of Conduct for Victorian Public Sector employees of Special Bodies](#)
- [Victorian Ombudsman Good Practice Guide to handling complaints](#)
- [Victorian Ombudsman Managing Complaints Involving Human Rights](#)

8 Policy review statement

This policy will be reviewed every two years from the last approval date, or when there is a significant change in the intent of the policy.

9 Version history

Release notice			
Version	Date of effect	Amendment details	Amended by
1.0	24 March 2021	Initial release	
Policy owner:	Executive Officer, Office of the Auditor-General		
Approved by:	Auditor-General	Date:	24 March 2021

