Integrity and
Oversight Committee

The independent performance audits of the Independent Broad-based Anti-corruption Commission and Integrity Oversight Victoria

Report
August 2026

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About the Committee

The Integrity and Oversight Committee ('the Committee') is a joint investigatory committee constituted under the *Parliamentary Committees Act 2003* (Vic) ('*PC Act 2003* (Vic)').

The Committee comprises eight members of the Parliament of Victoria ('Parliament') drawn from both Houses of Parliament.

Functions

The Committee is responsible for oversighting the Independent Broad-based Anti-corruption Commission (IBAC), Integrity Oversight Victoria (IOV), the Office of the Victorian Information Commissioner, the Victorian Ombudsman and Parliamentary Workplace Standards and Integrity Commission.

In accordance with s 7(1) of the *PC Act 2003* (Vic), the Committee's functions—as particularly relevant to the independent performance audits of IBAC and IOV—include:

- monitoring and reviewing IBAC and IOV's performance of their duties and functions
- reporting to both Houses of Parliament on any matter connected with IBAC and IOV's performance of their duties and functions
- carrying out other functions conferred on the Committee by or under the *Independent Broad-based Anti-corruption Commission Act 2011* (Vic) ('*IBAC Act 2011* (Vic)') and *Integrity Oversight Victoria Act 2011* (Vic) ('*IOV Act 2011* (Vic)').

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Chair's foreword

The Committee welcomes and endorses O'Connor Marsden and Associates Pty Ltd's (OCM) independent performance audit reports of the Independent Broad-based Anti-corruption Commission (IBAC) and Integrity Oversight Victoria (IOV).

These audits provide an important independent assessment of whether, during the relevant two-year period, IBAC and IOV achieved their objectives effectively, economically and efficiently, and in accordance with their governing legislation. The agencies perform distinct but central roles within Victoria's integrity system, and their effective performance is fundamental to maintaining public and parliamentary confidence in that system.

The reports contain detailed findings and recommendations directed at further improving the agencies' performance. The Committee notes the agencies' responses to these recommendations and looks forward to monitoring their implementation through its ongoing oversight activities. The value of these audits lies not only in identifying opportunities for improvement, but in strengthening the accountability of Victoria's integrity agencies to Parliament.

The audit process has also reinforced the need for structural reform to the legislative framework governing independent performance audits. As the Committee first noted in its report accompanying the 2022 performance audits of IBAC and IOV, greater legislative clarity is required concerning the independent performance auditor's information-gathering powers and other procedural aspects of the audit process. Definitive clarification has not yet been provided.

The Committee welcomes proposals that would make the framework more practical and workable, including broader auditor eligibility and stronger protections for sensitive information. However, improved workability should not be achieved by weakening the scope, independence or efficacy of the audits. In particular, the Committee does not support proposals to narrow the audits' scope, impose a maximum review period or involve the appointed auditor in drafting the audit specification. The audit specification is an important mechanism through which the Committee determines the focus of the audits and ensures they provide meaningful and effective oversight.

Accordingly, the Committee recommends that the Victorian Government amend the legislative framework to clarify the information-gathering powers of independent performance auditors and resolve other procedural uncertainties, while preserving the scope, independence and effectiveness of the Committee's performance audit functions. The framework was introduced in 2018 to promote the accountability of Victoria's integrity agencies and strengthen their relationship with Parliament. Any reform should reinforce, rather than dilute, that objective.

The Committee expresses its thanks to OCM for undertaking these substantial audits, as well as to the staff and officeholders of IBAC and IOV, and the agencies' stakeholders, who participated in the process. I also acknowledge the assistance provided to the Committee by independent technical expert, Ms Julianna Demetrius.

I thank my Committee colleagues for their contribution, particularly those who served on the Audit Subcommittee—Ryan Batchelor MP, Jade Benham MP and Paul Mecurio MP—and oversaw the audits from the appointment of the independent performance auditor through to their completion.

I would also like to acknowledge the work of the Committee Secretariat throughout these audits: Sean Coley, Committee Manager; Dr Chloë Duncan, Senior Research Officer; Tom Hvala, Research Officer; Whitny Kapa, Research Assistant; Emma Daniel, Complaints and Research Assistant; and Committee Administrative Officers, Maria Marasco and Bernadette Pendergast.

I commend this report and the two independent performance audit reports to the Parliament.

Dr Tim Read MP
Chair

The independent performance audits of the Independent Broad-based Anti-corruption Commission and Integrity Oversight Victoria

1.1 Legislative requirements

The *Independent Broad-based Anti-corruption Commission Act 2011* (Vic) ('*IBAC Act 2011* (Vic)') and *Integrity Oversight Victoria Act 2011* (Vic) ('*IOV Act 2011* (Vic)') both require that an independent performance auditor be appointed at least once every four years to conduct a performance audit of the Independent Broad-based Anti-corruption Commission (IBAC) and Integrity Oversight Victoria (IOV).

Section 170 of the *IBAC Act 2011* (Vic) and s 90D of the *IOV Act 2011* (Vic) provide, in part, that:

(1) A suitably qualified person may be appointed by resolution of the Legislative Council and Legislative Assembly, on the recommendation of the Parliamentary Committee, as an independent performance auditor of IBAC and IOV, other than the following—

  (a) the Auditor-General

  (b) any other [Victorian Auditor-General's Office] officer, within the meaning of s 3(1) of the *Audit Act 1994* (Vic)

  (c) a person engaged by the Auditor-General under s 7 of the *Audit Act 1994* (Vic) to assist in the performance of a function under that Act

  (d) a person to whom the Auditor-General has delegated a power or function under s 8 of the *Audit Act 1994* (Vic).

(2) The independent performance auditor—

  (a) is appointed on such terms and conditions and is entitled to such remuneration as are determined by the Parliamentary Committee; and

  (b) in conducting the audit, must comply with directions as to the audit given by the Parliamentary Committee.

(3) Remuneration payable under the appointment is paid out of the Consolidated Fund, which is to the necessary extent appropriated accordingly.

(4) The independent performance auditor must conduct a performance audit at least once every four years to determine whether IBAC and IOV are achieving their objectives effectively, economically and efficiently, and in compliance with [the *IBAC Act 2011* (Vic) and *IOV Act 2011* (Vic)].

(5) Subject to any directions given by the Parliamentary Committee, the independent performance auditor may exercise any powers of the Auditor-General under pt 7 of the *Audit Act 1994* (Vic) to the extent necessary to conduct the audit as if a reference in that part to the Auditor-General includes a reference to the independent performance auditor.

...

(10) The independent performance auditor may apply additional auditing and assurance standards applied by the Auditor-General under s 78(2) of the *Audit Act 1994* (Vic) while undertaking the performance audit of IBAC and IOV.

1.2 Independent auditor's responsibilities

The independent performance auditor's statutory objective was to determine whether IBAC and IOV are achieving their objectives effectively, economically and efficiently, and in compliance with the *IBAC Act 2011* (Vic) and *IOV Act 2011* (Vic).

The independent performance auditor was to review IBAC and IOV's performance during the two-year period prior to, and ending on, 30 June 2025. The auditor was to make findings and recommendations with respect to the audit specifications in accordance with ss 170–170A of the *IBAC Act 2011* (Vic) and ss 90D–90E of the *IOV Act 2011* (Vic).

The independent performance auditor's responsibilities included (among other things):

- providing the services required by Parliament in the manner set out in the audit specification
- not being involved in a position that may or does give rise to an actual, potential or perceived conflict of interest with their duty to independently perform the services in accordance with the *IBAC Act 2011* (Vic) and *IOV Act 2011* (Vic)
- complying with s 170(1) of the *IBAC Act 2011* (Vic) and s 90D(1) of the *IOV Act 2011* (Vic), which require that a person appointed by Parliament as a performance auditor must not be engaged by the Auditor-General to assist the Auditor-General under s 7 of the *Audit Act 1994* (Vic), or a person who holds a delegation from the Auditor-General under s 8 of the *Audit Act 1994* (Vic), or a person engaged by IBAC or IOV to provide services
- undertaking the audit and providing evidence that it has been conducted in accordance with the relevant Australian auditing and assurance standards, including those applied by the Auditor-General under s 78(2) of the *Audit Act 1994* (Vic)

- demonstrating a commitment and ability to work in collaboration with Parliament over the term of any agreed contractual period to continuously seek improvements in value, efficiency and productivity in connection with providing the services
- evidencing a preparedness to work with Parliament to continually identify opportunities for improvement in the quality and level of service provided to Parliament.

1.3 The course of the audit

1.3.1 Evaluation process

The independent performance audit is the second occasion on which IBAC and IOV have been audited in accordance with ss 170–170A of the *IBAC Act 2011* (Vic) and ss 90D–90E of the *IOV Act 2011* (Vic). On 11 August 2025, the Committee resolved to establish an Audit Subcommittee ('the Subcommittee') to assist with the tender evaluation process and day-to-day oversight of the performance audit.

The Committee Secretariat, in consultation with Parliament's Department of Parliamentary Services and a third-party technical expert, Ms Julianna Demetrius, prepared the audit specification, request for tender, probity and evaluation documents, proposed terms and conditions, and related documents required to appoint an independent performance auditor.

On 13 October 2025, the Committee resolved to conduct a select tender process to appoint an independent performance auditor to undertake the performance audits of IBAC and IOV.

The request for tender was released on 15 October 2025 via Tenders Vic and closed on 17 November 2025. On 24 November 2025, the Subcommittee assessed the submissions in accordance with the evaluation criteria outlined in the request for tender. The Subcommittee short-listed and interviewed candidates as appropriate. The Secretariat then made further enquiries on behalf of the Subcommittee.

1.3.2 Appointment of the independent performance auditor

The Committee is responsible under the *IBAC Act 2011* (Vic) and *IOV Act 2011* (Vic) for recommending to both Houses of Parliament the appointment of a suitably qualified person to undertake the independent performance audits.

On 1 December 2025, the Committee resolved to recommend the appointment of O'Connor Marsden and Associates Pty Ltd (OCM) to conduct the independent performance audit of IBAC and IOV.

The Committee recommended that OCM be appointed for the purpose of undertaking the independent performance audit of IBAC and IOV at the total fixed fees tendered for the audits' three main project deliverables, as contained in the Committee's *Appointment of a person to conduct the independent performance audit of the Independent Broad-based Anti-corruption Commission and Integrity Oversight Victoria* report, tabled in Parliament on 4 December 2025.

1.4 Needed reform to the performance audit framework

As the Committee noted in its report accompanying the 2022 performance audits of IBAC and IOV,[1] the legislative framework governing independent performance audits of Victoria's integrity agencies requires clarification. In particular, greater clarity is needed concerning the independent performance auditor's information-gathering powers and other aspects of the auditor's powers and the broader audit process. Definitive clarification, in the form of legislative amendment, has not yet been provided.

Accordingly, in preparing for and conducting the current audits, the Committee actively consulted relevant stakeholders—including the integrity agencies and the Department of Justice and Community Safety (DJCS)—and proposed various recommendations directed at improving the audit framework.

Broadly, DJCS considered these recommendations, and put forward its own, intended to make the independent performance audits more focused and workable. These included earlier technical involvement of the auditor, narrower audit scopes and periods, clearer requirements concerning evidence and confidential information, strengthened procedural fairness processes and a more practical approach to auditor eligibility.

The Committee welcomes efforts to improve the performance audit framework, including broader auditor eligibility and stronger protections for sensitive information. However, it firmly rejects proposals to narrow the scope of the audits, impose a maximum review period or involve the appointed auditor in drafting the audit specification (as provided for under legislation).

In the Committee's view, these proposals risk weakening the independence and efficacy of the audits.

The performance audits are central to the Committee's oversight of Victoria's integrity agencies. The framework was introduced in 2018 to promote the accountability of these agencies and strengthen their relationship with Parliament. As the only body responsible for conducting these audits, the Committee must retain sufficient flexibility to determine their scope and ensure they provide meaningful and effective oversight.

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1 Parliament of Victoria, Integrity and Oversight Committee, *The Independent Performance Audits of the Independent Broad-based Anti-corruption Commission and the Victorian Inspectorate*, October 2022.

The Committee therefore reiterates that legislative reform remains necessary. Such reform should clarify the auditor's powers and resolve existing procedural uncertainties without restricting the Committee's capacity to undertake its statutory performance audit functions. The Committee remains committed to this position and encourages the next iteration of the Committee, in the next Parliament, to reiterate this stance.

With these comments in mind, the Committee makes the following recommendation:

RECOMMENDATION: That the Victorian Government seek to amend the legislative framework governing independent performance audits of Victoria's integrity agencies to clarify the information-gathering powers of independent performance auditors and other procedural aspects of the audit process, while preserving the scope, independence and effectiveness of the Committee's performance audit functions.

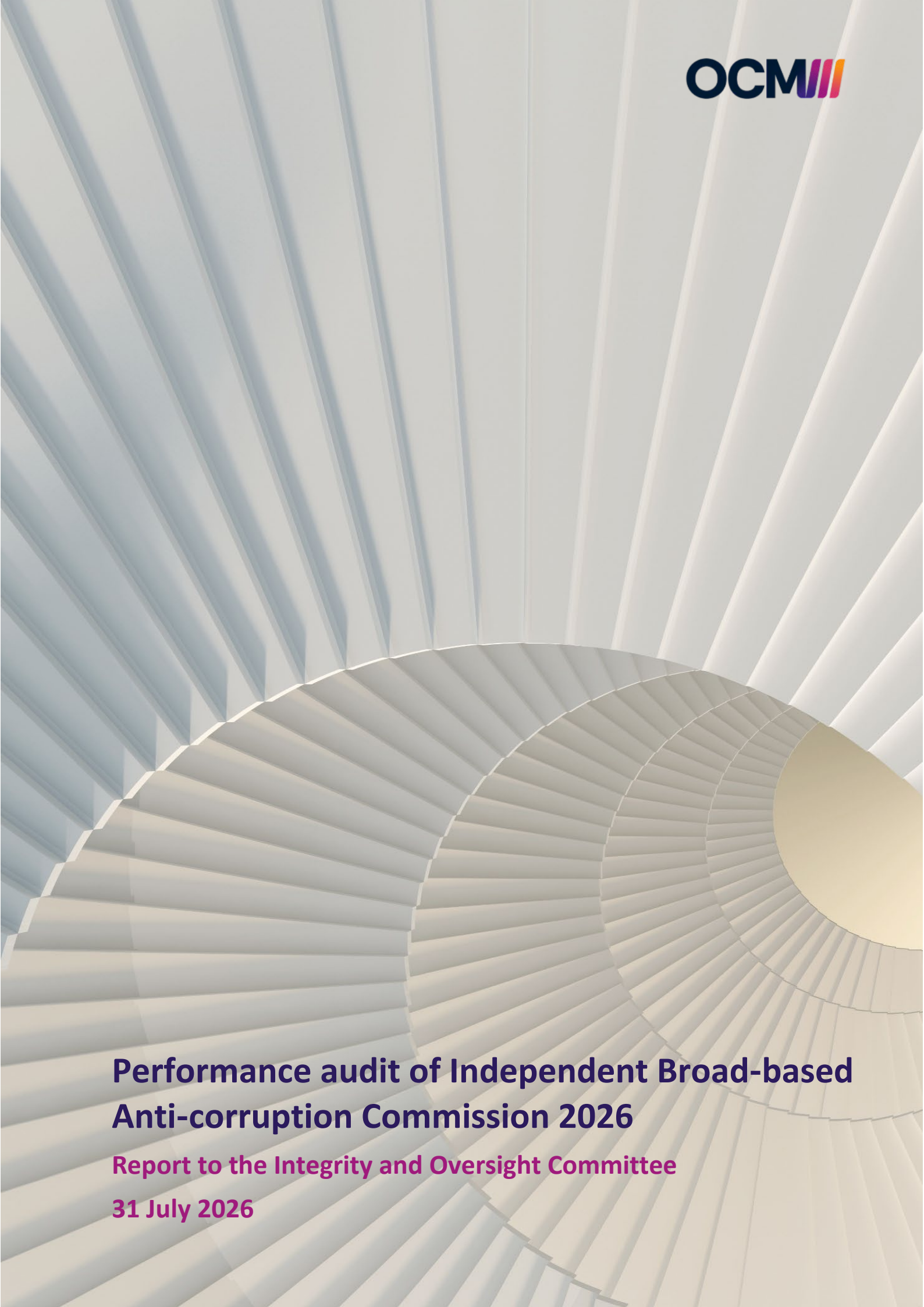
1.5 Auditor's report

OCM's independent performance audit report of IBAC is attached at Appendix A.

OCM's independent performance audit report of IOV is attached at Appendix B.

Adopted by the Integrity and Oversight Committee
Parliament of Victoria, East Melbourne
10 August 2026

Appendix A
Performance audit of the Independent Broad-based Anti-corruption Commission 2026



Performance audit of Independent Broad-based Anti-corruption Commission 2026

Report to the Integrity and Oversight Committee

31 July 2026

O'Connor Marsden
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31 July 2026

The Chair, Integrity and Oversight Committee
Parliament of Victoria
Parliament House, Spring Street
East Melbourne, Victoria 3002

Dear Dr Read,

Performance audit of Independent Broad-based Anti-corruption Commission

We are pleased to provide the report, Performance Audit of Independent Broad-based Anti-corruption Commission 2026. OCM has consulted with Independent Broad-based Anti-corruption Commission (IBAC) throughout the audit and considered their feedback in finalising this report.

The report addresses the requirements set out by the Integrity and Oversight Committee (IOC). It concludes that IBAC was meeting the objectives of the Independent Broad-based Anti-Corruption Commission Act 2011 (Vic) (the IBAC Act), in material respects, in relation to the indicators of performance specified by the IOC during the audit period. The report identifies key areas for improvement and includes recommendations as outlined in Section 2 of this report.

The Commissioner's and Chief Executive's response is included in Section 3 of this report. Responses to the recommendations of this report are included in Appendix 1. We also assessed the implementation status of recommendations of the prior independent performance audit of IBAC, set out in Appendix 2.

We acknowledge the cooperation and engagement of the Committee and Secretariat, and of IBAC, including the Commissioner, the Chief Executive Officer, and staff throughout the audit.

Yours sincerely,

Catherine Blunt

Partner

OCM

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Responsibility, limitations and compliance

IBAC is responsible for providing us with timely access to the information we determine will be audited. Because of the inherent limitations of an assurance engagement, together with the inherent limitations of any internal control system, there is an unavoidable risk that some deviations in the performance or operation of controls, which are material individually or in combination, may not be detected, even though the engagement is properly planned and performed per the assurance standards.

Our work cannot be relied upon to disclose irregularities, including fraud, other illegal acts, or errors that may exist. However, we will inform you of any such matters as they come to our attention in the performance of our services.

Our report will be prepared solely for the use of the Victorian Legislative Council and Legislative Assembly, at the request of their Integrity and Oversight Committee. No responsibility to any other party shall be accepted, as this report has not been prepared, and is not intended for any other purpose.

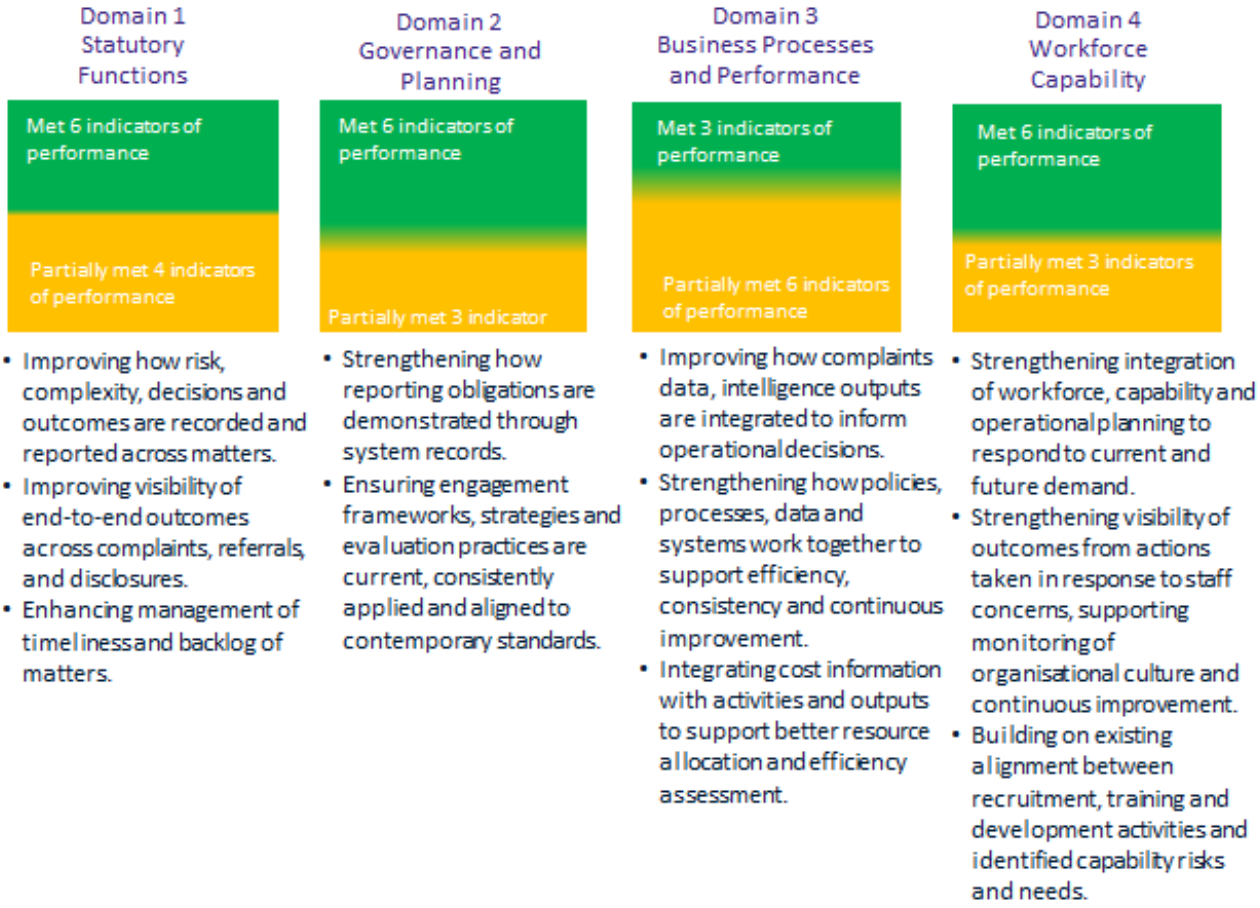
1. Report overview

1. IOC appointed OCM to undertake this performance audit as outlined in their report: *The appointment of a person to conduct the independent performance audit of the Independent Broad-based Anti-corruption Commission and Integrity Oversight Victoria (December 2025),* published under the authority of the Parliament of Victoria.

2. The audit objective is to assess whether in carrying out its statutory functions and related activities, IBAC is meeting the objectives of the IBAC Act. IOC has specified that the audit will focus on performance across four domains. The period covered by this audit is 1 July 2023 to 30 June 2025.

3. Figures used in this report are based on IBAC data extracts. Terms such as cases, matters, complaints and allegations represent different units of analysis. A single case or matter may include multiple allegations.

Key improvement opportunities



Conclusion

4. Overall, IBAC was meeting the objectives of the Independent Broad-based Anti-Corruption Commission Act 2011 (Vic) (the IBAC Act), in material respects, in relation to the indicators of performance specified by the IOC during the audit period. IBAC plays a central role in Victoria's integrity system, operating within a complex environment characterised by increasing demand and evolving expectations. Its operations are underpinned by structured governance, planning and monitoring processes. These are supported by defined operational workflows, information-based decision-making, and clearly defined roles and resourcing to deliver its statutory functions.

5. IBAC has established frameworks, governance arrangements and operational processes that support the performance of its core statutory functions, including assessing and responding to complaints, undertaking investigations and delivering prevention activities. Assessment and response processes are defined, and governance arrangements support oversight of key activities. IBAC has also been operating in an environment of increasing demand, with rising volumes of complaints and notifications over the audit period.

6. Key areas for improvement include strengthening how performance is captured, aggregated and reported, including visibility of end-to-end outcomes, prioritisation and progression at an organisation-wide level. IBAC can also further improve timeliness in processing cases. Alignment and integration of strategy, performance reporting, business processes and workforce capability planning can be improved. Addressing these areas will support IBAC to more clearly demonstrate the effectiveness, consistency and efficiency of its operations. IBAC has commenced several initiatives, including its Complaints and Assessment Services optimisation program, which provide the platform to improve its business processes over time.

2. Recommendations

Domain 1

It is recommended IBAC:

1. Ensures its systems, processes and reporting provide an aggregate view that demonstrates how matters of serious corrupt conduct and systemic corrupt conduct are assessed and responded to across all matters. This would include reporting that supports oversight of assessment timeliness, consistency and decision-making.

   To do this, IBAC needs to:

   - analyse, report on and take appropriate action where matters with similar characteristics and risk are not assessed and responded to consistently
   - define key timeliness indicators for backlog
   - document and report on how aged matters are prioritised and progressed relative to risk, complexity and elapsed time.

   IBAC can implement this recommendation through its existing optimisation program.
2. Uses complaint monitoring information to proactively ensure it can demonstrate what has occurred for matters notified to IBAC under s169 of the Victoria Police Act 2013. This should include clear follow-up of ageing matters and confirmation of outcomes, and documented follow-up to obtain information on progress and recording final outcomes to support end-to-end oversight or establish processes to obtain status updates regularly (for example annually) on investigations notified under s169 of the Victoria Police Act 2013.
3. Actively manages public interest disclosures through to timely assessment, including by:
   - setting clear expectations for assessment timeframes
   - regularly identifying and reviewing ageing disclosures
   - documenting follow-up and escalation actions to ensure delays are addressed and matters progress to outcomes.

   IBAC can implement this recommendation through its existing optimisation program.
4. Consistently obtains and records feedback from people with disability on their experience of its complaint handling processes and uses this information to monitor and address accessibility issues over time.

Domain 2

It is recommended IBAC:

5. Determines how its strategic commitments relating to public confidence and trust can be supported by appropriate performance measures or indicators, having regard to recognised good practice and the complexity of measuring trust in public sector contexts. For example, the strategic plan could include an outcome-focused indicator such as “Public confidence in IBAC is maintained over time”. Progress against this indicator could be measured through the existing surveys and reported on in the annual report.
6. Develops and implements formal, approved business rules and documented verification procedures for performance data published in the annual report. This framework should be supported by consistent data collection, storage, and validation practices to ensure the accuracy and reliability of reported performance information across reporting periods.
7. Continues to strengthen its performance reporting by linking reported performance measures to its strategic objectives. This should include incorporating, in future annual plans and reports, performance measures that demonstrate progress against the strategic priorities set out in the

strategic plan, including those being developed through the draft Strategic Implementation Plan.

8. Strengthens its stakeholder engagement framework and supporting strategies to ensure they are current, formally approved, and consistently applied across engagement activities with clear expectations based on event types or categories.
9. Defines a proportionate approach to monitoring engagement activities. For example:
   - IBAC-generated events: require short evaluation summary and feedback capture
   - standing programs: periodic program-level evaluation, with a brief record at event level
   - invited events: brief outcome notes (e.g. key themes or observations).

   This could be implemented through a post-event template or a mandatory field in the stakeholder management system, ensuring consistent evidence of outcomes.

Domain 3

It is recommended IBAC:

10. Improves how decisions are prioritised by:
    - clearly demonstrating how demand, workload and resource constraints are considered alongside risk and performance information when setting and reviewing work priorities
    - improving the visibility of how prioritisation decisions are reviewed and adjusted over time, including documenting key reprioritisation or resource allocations made in response to changing risks, demand or capacity pressures.
11. Strengthen monitoring and reporting of induction completion within IBAC's learning management system so IBAC can demonstrate that induction requirements have been completed by all staff.
12. Implements a timebound approach to update the policies and procedures by their due dates including:
    - review of existing guidance on the nature and minimum information required to be recorded on receipt and assessment of complaints, to improve clarity, and support complete, accurate and consistent documentation
    - establishing a mechanism to demonstrate how policy and procedural frameworks support productivity and continuous improvement.
13. Develops and uses an integrated, organisation-wide capability planning approach that provides a clear, forward-looking view of capability needs and gaps, ensuring it:
    - brings together workforce, technology and operational capability needs
    - uses intelligence on emerging risks and trends, including those arising in the cyber and digital environments, to inform future capability decisions
    - provides visibility of capability gaps and actions to address them
    - includes planning for specialised functions where changes in the operating or legislative environments may affect IBAC's ability to respond effectively.
14. Strengthens the use of its intelligence function by:
    - continuing to embed performance indicators for intelligence
    - establishing consistent standards for capturing and structuring information and data to support reliable trend analysis
    - enhancing the use of intelligence outputs to support internal operational and tactical decision-making, including at team and functional levels

- ensuring strategic intelligence products are periodically refreshed to support identification of foreseeable emerging risks to assist public sector agencies and police to learn from the type of issues being raised.

15. Integrates cost information into its routine management processes at a statutory function level by linking expenditure to key activities and outputs and using this information to inform resourcing and efficiency decisions. This includes:
    - routinely attributing costs to statutory functions and associated activities
    - linking cost information to measurable outputs (such as investigations, assessments and prevention activities), to support clearer alignment between financial information and statutory performance
    - using this combined cost and output information in governance and management reporting to assess efficiency and support prioritisation decisions
    - periodically reviewing cost and output information together to identify areas of inefficiency and alignment with statutory priorities.

Domain 4

It is recommended IBAC:

16. Strengthens its approach to tracking and using staff feedback across its communication channels, including linking concerns raised to actions taken and monitoring the impact of those actions over time. Additionally, IBAC needs to evaluate the effectiveness of its staff communication and escalation mechanisms:
    - identifying underlying causes of any negative behaviours and barriers to speak up
    - linking actions taken against outcomes achieved
    - monitoring trends over time to assess whether actions are improving staff confidence to raise concerns
    - reporting this information through governance processes to support oversight of workplace culture and continuous improvement.
17. Strengthens its workforce planning and succession planning for critical roles by:
    - maintaining organisation-wide workforce planning that provides a clear view of current and future capability gaps
    - ensuring critical roles have succession pathways to support continuity of capability
    - integrating development activities within its capability framework currently being developed
    - using workforce planning to inform longer-term capability and succession needs.
18. Strengthens its approach to addressing workforce capability gaps by establishing a consistent, organisation-wide process that links identification of capability needs with recruitment, resourcing and training responses, and enables these decisions and outcomes to be recorded, prioritised and monitored.

3. Commissioner's and Chief Executive Officer's response

ibac | Independent broad-based anti-corruption commission Victoria

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20 July 2026

Cathy Blunt
Partner
O'Connor Marsden & Associates

Dear Ms Blunt,

Performance audit of the Independent Broad-based Anti-Corruption Commission

Thank you for your letter dated 3 July 2026 which included a proposed audit report to the Integrity and Oversight Committee on the performance of the Independent Broad-based Anti-corruption Commission (IBAC) for the period 1 July 2023 to 30 June 2025.

IBAC welcomes the opportunity for independent review of its performance and functions as it aligns closely with one of our key objectives: to build trust by strengthening our reputation as an independent, responsive anti-corruption and police oversight body.

We also welcome the report's overview and conclusions from the audit which found that IBAC was meeting the objectives of the IBAC Act, that our operations are underpinned by structured governance, planning and monitoring processes, and that our work is supported by information-based decision-making and clearly defined roles and resourcing.

IBAC plays a critical role in preventing, exposing and responding to public sector corruption and police misconduct, and the report acknowledges we perform this role within a complex environment characterised by increasing demand and evolving expectations, including rising volumes of complaints and notifications.

The report makes a number of recommendations, and it was pleasing to note that some of these recommendations IBAC had already implemented during the audit period, or since the audit was completed. We will consider the remaining recommendations in the context of future funding, resource availability, and our commitment to continuous improvement.

Please contact CEO Alison Byrne if you have any further questions.

Yours sincerely,

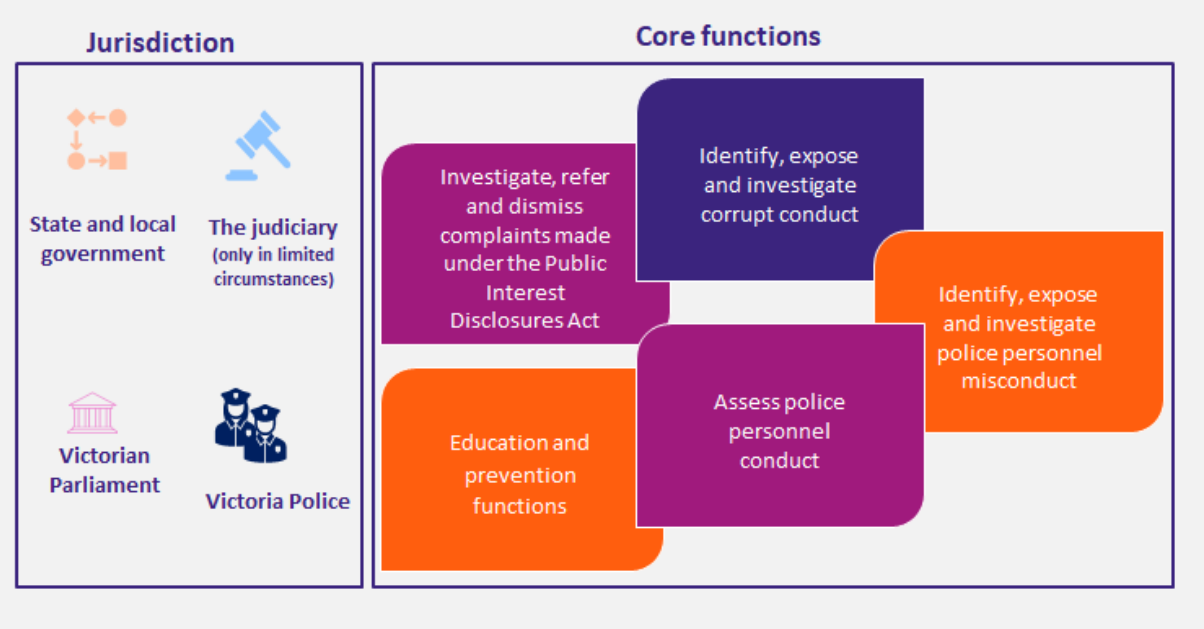
Victoria Elliott
Commissioner

Alison Byrne
CEO

4. Background

7. The Independent Broad-based Anti-Corruption Commission (IBAC) operates within a legislative and accountability framework established by the Victorian Parliament. It is established under the IBAC Act. IBAC's core functions and jurisdiction are summarised in Figure 4.1.

Figure 4.1 Core statutory functions



Source: OCM representation of information from the IBAC Act.

8. In performing these statutory responsibilities, IBAC operates within a defined resourcing and funding framework, which influences how oversight activities are prioritised and delivered. Consideration of budgets, workforce capacity and operational demands provides important context for understanding IBAC's performance across the audit period.

Operations

9. Complaint handling and investigations are core components of IBAC's functions. Figure 4.2 shows all assessable cases within IBAC's jurisdiction received within the audit period.

Figure 4.2 – Assessable cases recorded by IBAC – 1 July 2023 - 30 June 2025

Assessable matters under the legislation	Number of cases	% of total cases
IBAC Act 2011	5,840	63.2
Victoria Police Act 2013	2,448	26.5
Public Interest Disclosures (PID) Act 2012	935	10.1
Other legislation	16	0.2
Total	9,239	

Source: Information provided by IBAC and analysed by OCM

10. IBAC categorises the cases as complaints, notifications and PIDs, which are then assessed and progressed to an outcome. To assess and respond to these matters, IBAC applies defined outcomes,

including preliminary inquiry, full investigation, referral to another body, or dismissal. The complaints and notifications received during the audit period relate to both Victoria Police and the broader public sector.

11. Complaints form 59% of the cases received during the audit period. These include complaints relating to Victoria Police and the wider public sector. Figure 4.3 shows the distribution of case types during the audit period.

Figure 4.3 – Case types assessed by IBAC – 1 July 2023 - 30 June 2025

Case Type	No. of cases
Complaint	5,466
Notification	2,840
Public Interest Disclosure	128
Public Interest Disclosure Notification	805
Total	9,239

Source: Information provided by IBAC and analysed by OCM

12. To assess and respond to these matters, IBAC applies defined outcomes, including preliminary inquiry, full investigation, referral to another body, or dismissal. Complaints form 59% of the cases received during the audit period. Each complaint can have more than one allegation. For 852 cases the field for allegation outcome decision was blank at the time of data extraction. Of these, 726 cases had a status type of for assignment. IBAC advised that as of July 2026, 588 of these cases were awaiting assignment for assessment. The total number of allegations outcomes is 5,618 against 5,466 cases recorded as complaints. The types of allegation outcomes recorded for complaints in IBAC systems are summarised in Figure 4.4.

Figure 4.4 – Allegation outcomes for complaints received in the audit period

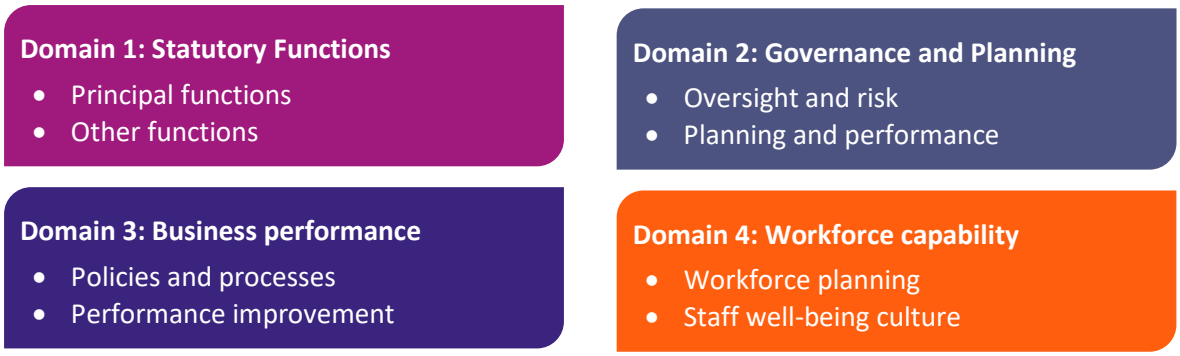
Allegation Outcome	Total
Dismiss	4,122
Allegation outcomes to be determined	852
Refer	366
No further action	130
Withdrawal	98
Investigate	45
Preliminary inquiries	4
Insufficient evidence	1
Total	5,618

Source: Information provided by IBAC and analysed by OCM

5. Audit objectives

13. The audit objective is to assess whether in carrying out its statutory functions and related activities, IBAC is meeting the objectives of the IBAC Act. The IOC has specified that the audit will focus on performance across four domains as shown in Figure 5.1.

Figure 5.1 Audit focus



Audit approach

14. We undertook this audit in accordance with IOC's audit specification. IOC determined the audit objective and specified the domains and indicators of performance used to assess whether IBAC was meeting the objectives of the IBAC Act during the audit period.

15. It is a performance audit conducted under the Australian Standard on Assurance Engagements ASAE 3500 Performance Engagements and Standard on Assurance Engagements ASAE 3100 Compliance Engagements. We designed the audit to provide reasonable assurance against the audit objective, using the performance indicators approved by the IOC.

16. Cathy Blunt, Partner, OCM, led the audit, supported by a team of senior OCM staff. We commenced audit fieldwork in December 2025. Meetings were held with the Commissioner and the Chief Executive Officer during the audit as required.

17. In undertaking the audit, OCM considered the operating context of Victorian integrity organisations, the legislative framework governing IBAC's functions, and relevant Victorian public sector frameworks and policies.

18. OCM used several audit procedures to assess the design, implementation and operating effectiveness of processes relating to each indicator of performance based on the sufficiency and appropriateness of audit evidence. The audit procedures were planned and performed to obtain sufficient and appropriate evidence to support conclusions against each indicator of performance, having regard to assessed materiality and audit risk.

19. We reviewed IBAC's governance frameworks, policies, processes and procedures, including records of executive and governance meetings, complaints assessment and management workflows, and intelligence, prevention and oversight activities. We also reviewed IBAC's published reports, better practice guidance and annual reports. Appendices 2 and 3 summarise examples of documents we reviewed and key stakeholders we engaged during the audit.

20. Regular meetings were held with nominated IBAC audit contact team as well as other senior officers as required throughout the audit. Position titles of key internal staff and external stakeholders interviewed during the audit are listed in Appendix 4. A summary of internal stakeholder feedback and input are included in Appendix 5.

21. In forming assessments against the indicators of performance, OCM applied the rating criteria set out below. These assessments are based on the sufficiency and appropriateness of audit evidence assessed to date.

Figure 5.2: Rating criteria

Rating	Indicators of performance
Met	Audit evidence assessed to date was considered sufficient and appropriate to support an assessment that all aspects of the indicator or performance were achieved.
Partially met	Audit evidence assessed to date was considered sufficient and appropriate to support an assessment that some, but not all, aspects of the indicator of performance were achieved.
Not met	Few or no aspects of the indicator of performance were achieved, and or sufficient and appropriate audit evidence does not exist for any aspects of the indicator of performance.

22. The ratings reflect professional judgement based on the nature, extent and consistency of evidence obtained to date, including document review, walkthroughs, interviews and, where relevant, data analysis.

23. Some indicators examine related aspects of performance (for example, planning, prioritisation and capability), but each has a distinct purpose and evidentiary focus as approved by the IOC. Where evidence informs more than one indicator, it has been assessed separately against the specific criteria of each.

24. Because of the inherent limitations of an assurance engagement, together with the inherent limitations of any internal control system, there is an unavoidable risk that some deviations in the performance or operation of controls, which are material individually or in combination, may not be detected, even though the engagement is properly planned and performed per ASAE 3500.

25. Our work cannot be relied upon to disclose irregularities, including fraud, other illegal acts, or errors that may exist. However, we will inform you of any such matters as they come to our attention in the performance of our services.

26. This report is prepared solely for the use of the Victorian Legislative Council and Legislative Assembly, at the request of their Integrity and Oversight Committee. No responsibility to any other party shall be accepted, as this report has not been prepared, and is not intended for any other purpose.

6. Domain 1 - Performance of principal and other statutory functions

27. IOC identified 10 indicators of performance for Domain 1. We assessed that IBAC meets 6 and partially meets 4 of these indicators as shown in Figure 6.1.

Figure 6.1 Indicators of performance and the status of completion of Domain 1

Reference Number	Assessments	Indicators of performance
1.1	Partially met	Conduct which may constitute serious corrupt conduct or systemic corrupt conduct is efficiently and appropriately assessed and responded to, including undertaking preliminary inquiries, investigations or referring the matter to other relevant persons or bodies to handle.
1.2	Partially met	Complaints and notifications received about police officers and protective services officers are appropriately assessed and responded to against applicable ethical and professional standards having regard to the Charter of Human Rights and Responsibilities Act 2006, including undertaking preliminary inquiries and investigations.
1.3	Met	Research and intelligence gathering activities are well targeted to inform and support investigations.
1.4	Met	Public sector systems and legislation are examined to assist the public sector to prevent corrupt conduct and police personnel misconduct.
1.5	Met	Improper and corrupt conduct is identified; exposed and related preventative measures are proposed.
1.6	Partially met	Responsibilities under the Public Interest Disclosures Act 2012 (Vic) are effectively performed.
1.7	Met	Information, education and training to the Victorian community, public sector and police personnel which promotes: • the detrimental effects of corruption on public administration and strategies to prevent corruption • the detrimental effects of police personnel misconduct and strategies to prevent police personnel misconduct is regularly delivered.
1.8	Met	The majority of recommendations made are adopted by relevant entities.
1.9	Met	Active engagement occurs with diverse groups within the Victorian community (including Aboriginal people, people from culturally and linguistically diverse communities, people living in regional and remote communities) to help increase their knowledge of, and access to, the IBAC.
1.10	Partially met	IBAC's own complaint handling systems are accessible and responsive to the needs of people with disability.

1.1 Conduct which may constitute serious corrupt conduct or systemic corrupt conduct is efficiently and appropriately assessed and responded to, including undertaking preliminary inquiries, investigations or referring the matter to other relevant persons or bodies to handle

28. IBAC partially meets this indicator of performance. It has established processes to assess matters that may constitute serious or systemic corrupt conduct and to progress them through assessment outcomes including preliminary inquiry, investigation, and referral. While assessment and response decisions are documented at an individual case level, IBAC provided status reporting from the case management system on cases allocated to teams, including the number of cases received over time, these reports were for 2025-26. However, that information did not provide visibility of decision rationale, risk, complexity or consistency of assessment outcomes across matters. As a result, consistency of decision-making and prioritisation cannot be demonstrated at an aggregate level across matters.

29. IBAC's assessment and response arrangements are supported by governance and case management processes. Sample testing included matters across preliminary inquiries, investigations, referrals and dismissals. The testing showed documented decision points and approvals in practice, including approval processes for investigation decisions and recorded reasons for most outcomes.

30. Complaints assessed during the audit period by case type are shown in Figure 6.2. This dataset contains a total of 9,239 cases, with complaints making up the majority (5,466), followed by notifications (2,840) and public interest disclosures (933). Most cases are recorded as closed (7,411 cases or 80%), while 1,684 cases (18%) fall into other statuses. These include awaiting further information, Deputy Commissioner decision, for assignment, pending closure, pending S170, and preliminary inquiries.

Figure 6.2 - Assessable matters received between 1 July 2023 and 30 June 2025

Case Type	Status				
	Approved	Assessment	Closed	Other	Sum of Cases
Complaint	75	64	4,325	1,002	5,466
Notification	-	2	2,214	624	2,840
Public Interest Disclosure	1	1	114	12	128
Public Interest Disclosure Notification		1	758	46	805
Total	76	68	7,411	1,684	9,239
% of case status	1%	1%	80%	18%	

Source: Information provided by IBAC from their complaints assessment system and analysed by OCM

Improvement Opportunity

31. IBAC commenced its Complaints and Assessment Services (CAS) optimisation program in June 2025. This program is aimed at improving efficiency, consistency and data quality, including refining complaints processes, defining performance standards and enhancing reporting capability.

32. However, IBAC does not yet consistently capture or report on the risks or complexities of matters in a way that enables visibility of how matters progress through the key stages (for example, complaint to preliminary enquiry to investigation). It also does not consistently report on, internally, the reasons for outcome decisions across all allegations. While IBAC maintains operational dashboards that provide visibility of operational data, including complaint volumes, allocation to teams and team managers, this information does not enable analysis of how matters with similar characteristics and risks are assessed and progressed.

33. Outcomes and reasons for outcomes were not recorded in the system for 963 case provided in the dataset for audit. A matter is an assessable item received and assessed to be recorded as a case which includes complaints, public interest disclosures, notifications, and public interest disclosure notifications. Each matter is recorded as a case and may comprise one or more allegations. The breakdown of number of allegations is shown in Figure 6.3.

Figure 6.3 – Case types where decision fields are not updated 1 July 2023 to 30 June 2025

Case type	No. of allegations
Complaints	899
Notification	60
Public Interest Disclosure	3
Public Interest Disclosure Notification	1
Total	963

Source: Information provided by IBAC and analysed by OCM

34. IBAC advised that of these 963 allegations:

- 859 were awaiting assignment for assessment
- 592 allegations remain within the assessment pipeline and are more than 12 months old
- allegations progressing through the assessment process are expected to be assessed and assigned an outcome in accordance with IBAC's assessment processes.

35. Without timely assessment of matters, available system data does not support analysis of how matters with similar characteristics and risks are assessed and progressed.

36. Analysis of workflow data indicates that several complaints remain unassigned over time. These form part of the backlog of matters. This constitutes 7% of total assessable matters (9,239) received during the audit period which included 661 complaints and 1 public interest disclosure. Backlog volumes increased in 2025, with 447 complaints not assigned compared to 214 in 2024. Of the 662, 584 (88%) remained unassigned for more than 45 days. As at the end of the audit period, there were 727 assessable matters in the backlog. Figure 6.4 shows the composition of 727 cases.

Figure 6.4 – Number of cases received but not assigned 1 July 2023 and 30 June 2025

Case type & year received	No. of cases in backlog
Complaint	726
2024	233
2025	493
Public Interest Disclosure	1
2024	1
Total	727

Source: IBAC provided workflow data from their complaints management system and analysed by OCM

37. While IBAC monitors the status and elapsed time of complaints through operational dashboards and governance processes, available reporting does not provide an aggregate view of how aged matters are prioritised and progressed based on risk, complexity and impact. Reporting does not consistently support analysis of:

- how aged matters are prioritised relative to newer matters based on risk
- how delays are identified, monitored and addressed
- how decisions to continue, pause or finalise matters are applied consistently across cases.

38. In addition, expectations for escalation of barriers or delays affecting case progression are not clearly defined or consistently documented. This limits the ability to demonstrate that issues affecting timeliness are identified and addressed systematically.

Recommendation 1

It is recommended IBAC ensures its systems, processes and reporting provide an aggregate view that demonstrates how matters of serious corrupt conduct and systemic corrupt conduct are assessed and responded to across all matters. This would include reporting that supports oversight of assessment timeliness, consistency and decision-making.

To do this, IBAC needs to:

- analyse, report on and take appropriate action where matters with similar characteristics and risk are not assessed and responded to consistently
- define key timeliness indicators for backlog
- document and report on how aged matters are prioritised and progressed relative to risk, complexity and elapsed time.

IBAC can implement this recommendation through its existing optimisation program.

1.2 Complaints and notifications received about police officers and protective services officers are appropriately assessed and responded to against applicable ethical and professional standards having regard to the Charter of Human Rights and Responsibilities Act 2006, including undertaking preliminary inquiries and investigations.

39. IBAC partially meets this indicator of performance. The audit obtained reasonable assurance that complaints and notifications relating to police officers and protective services officers are generally assessed and responded to in accordance with applicable ethical and professional standards, and the Charter of Human Rights and Responsibilities Act 2006. However, it is not clearly demonstrated that complaint monitoring information is consistently used to manage matters through to timely closure and provide clear end-to-end oversight of complaint outcomes.

40. IBAC has established processes for receiving, assessing and triaging complaints and notifications, supported by documented guidance and case management systems. Complaints are registered on receipt, subject to supervisory review, and progressed through defined outcomes, including dismissal, referral, preliminary inquiry and investigation. Assessment decisions are documented and supported by appropriate rationale and approvals.

41. Analysis of complaint handling indicates that matters are generally assessed and determined according to available statutory outcomes. IBAC has documented procedures requiring consideration of ethical and professional standards and relevant human rights. Review of complaint records indicates that where matters engaged human rights considerations, these were identified and documented as part of the assessment process. Governance and performance monitoring arrangements are in place to support oversight of complaint handling activities, including the use of reporting and dashboards to track complaint volumes and timeframes.

42. IBAC also undertakes oversight activities in relation to investigations conducted by Victoria Police, including targeted reviews of selected matters and thematic assessments. For example, IBAC has undertaken reviews of Victoria Police investigations into matters such as complaints made by

Aboriginal people and thematic assessments of issues such as predatory behaviour by police, to identify patterns and systemic risks.

Improvement opportunity

43. Analysis of complaint outcome data identified variation in end-to-end resolution timeframes, with a proportion of matters remaining open for extended periods. While IBAC monitors complaint timeframes, it is not consistently demonstrated how this information is used to actively manage ageing matters through to resolution. This issue, relating to complaints and notifications about police officers and protective services officers, is consistent with the broader findings under IP 1.1 regarding the use of complaint monitoring information to manage matters through to resolution across all complaints.

IBAC's oversight of complaints managed by Victoria Police

Under s169 and s170 of the Victoria Police Act 2013, Victoria Police and IBAC operate within a structured oversight framework for complaints involving police and protective services officers. s169 requires Victoria Police to notify IBAC of complaints it receives about a member and the commencement of investigations. s170 then supports IBAC's oversight role by requiring Victoria Police to provide information to IBAC throughout the lifecycle of a matter. This includes reporting on the progress of investigations when requested, notifying IBAC of the results of any conciliation process, and, upon completion of an investigation, reporting on the results and any action taken or proposed. Together, these provisions are intended to ensure IBAC has visibility of how matters are managed and resolved by Victoria Police, enabling it to monitor outcomes as part of its oversight functions.

44. The legislation provides for IBAC to receive information on the progress and outcomes of investigations. In some instances, IBAC's records do not reflect whether investigations have been completed, what actions have been taken, or when matters have been finalised. This reduces IBAC's ability to readily demonstrate end-to-end oversight of complaints and outcomes for matters within its oversight.

45. It is acknowledged that IBAC has commenced a process to regularly engage with Victoria Police on matters Victoria Police refers to IBAC under s169 of the Victoria Police Act. However, there are no documented policies, procedures or defined processes to support regular follow-up and recording of progress and final outcomes within IBAC systems for these matters.

Recommendation 2

It is recommended IBAC uses complaint monitoring information to proactively ensure it can demonstrate what has occurred for matters notified to IBAC under s169 of the Victoria Police Act 2013. This should include:

- clear follow-up of ageing matters and confirmation of outcomes
- documented follow-up to obtain information on progress and recording final outcomes to support end-to-end oversight or establish processes to obtain status updates regularly (for example annually) on investigations notified under s169 of the Victoria Police Act 2013.

1.3 Research and intelligence gathering activities are well targeted to inform and support investigations.

46. IBAC meets this indicator of performance. It has documented intelligence frameworks and operational guidance that position research and intelligence as inputs to investigations where relevant.

47. Sample testing indicates that investigations draw on a range of intelligence and research inputs, including internal intelligence holdings, specialist analytical capabilities and information obtained through collaboration with other agencies, to inform investigative scope and activity. In the sampled matters, intelligence was used at key stages to support investigative planning and focus, including informing lines of inquiry and investigative approach.

48. Intelligence inputs were generally available to investigations when required, including through embedded intelligence capability within the investigation team and access to specialist analytical support, although the timeliness of use was not consistently visible in investigation artefacts. The extent to which intelligence inputs were recorded and visible in investigation artefacts varied across the sample. In some cases, intelligence use was implicit within investigation activities.

1.4 Public sector systems and legislation are examined to assist the public sector to prevent corrupt conduct and police personnel misconduct.

49. IBAC meets this indicator of performance. It undertakes activities that examine public sector systems and legislative settings to identify corruption and police personnel misconduct risks and produces insights and recommendations intended to support prevention across the public sector.

50. IBAC identifies system-level risks and opportunities for improvement through its investigative and reporting activities, including where matters highlight broader weaknesses in systems, processes or legislative frameworks. These activities contribute to preventative insights and recommendations that are communicated through reports and other outputs.

51. IBAC also undertakes prevention-focused work, including analysis and engagement activities, which support the identification of integrity risks and inform broader insights relating to public sector systems and practices.

1.5 Improper and corrupt conduct is identified; exposed and related preventative measures are proposed.

52. IBAC meets this indicator of performance. It has established investigation and reporting processes that enable improper and corrupt conduct to be identified and exposed, and for preventative measures to be proposed through its investigation activities.

53. IBAC's investigation framework provides multiple ways for identifying improper and corrupt conduct, including complaints, notifications, public interest disclosures and own-motion matters. Structured triage and assessment processes support the progression of matters through preliminary inquiry and investigation, supported by risk-based decision-making and governance oversight.

54. Investigation outcomes are subject to defined reporting and governance processes, including the preparation of outcome reports and review through internal governance bodies. These processes support the exposure of improper and corrupt conduct through documented findings and communication of outcomes.

55. Preventative measures are considered as part of investigation outcomes. Investigation processes require identification of organisational weaknesses and corruption vulnerabilities, and include recommendations and observations intended to address those risks and support prevention across the public sector.

Improvement opportunity

56. Preventative measures are reported through investigation outcomes and published materials. However, it is not always clear how these measures are consistently articulated within investigation output as responses to identified risks, or how insights from individual matters are brought together to show patterns across investigations.

57. There is an opportunity for IBAC to present preventative measures arising from investigation activities more systematically, including clearer articulation of how actions address identified risks and greater use of thematic views drawing on investigation findings.

1.6 Responsibilities under the Public Interest Disclosures Act 2012 (Vic) are effectively performed.

58. IBAC partially meets this indicator of performance. It has established policies, procedures and governance frameworks that set out how responsibilities under the Public Interest Disclosures Act 2012 (Vic) are to be performed. However, it is not consistently demonstrated that these arrangements operate timely across disclosures.

59. IBAC's frameworks and policies define how PIDs are received, assessed and progressed, through investigation and or referral consistent with its statutory functions. These arrangements establish clear roles and responsibilities and provide structured guidance for handling disclosures in accordance with legislative requirements.

60. PIDs are recorded and progressed through defined workflow stages, including receipt, assignment and assessment. Testing indicates that PIDs are assessed and progressed through these stages in practice, and that decision points are documented within case records.

Improvement opportunity

61. Analysis of the time taken to close a PID/PID notification was more than 30 days for 2% of the cases received during the audit period.

62. Assessment timeframes for public interest disclosures vary considerably across cases, with sampled disclosures indicating assessment periods ranging from around 40 days to over 120 days. While this variation may reflect differences in the nature and complexity of PIDs, it is not consistently demonstrated how timeframes are actively managed to support timely assessment.

63. There is an opportunity for IBAC to apply a more consistent and active approach to managing PID timeframes. This could include:

- clear expectations of assessment timeframes for different types of disclosures
- monitoring time taken at key stages of assessment
- identifying delays and support progression of disclosures through assessment.

Recommendation 3

It is recommended IBAC actively manages public interest disclosures through to timely assessment, including by:

- setting clear expectations for assessment timeframes
- regularly identifying and reviewing ageing disclosures
- documenting follow-up and escalation actions to ensure delays are addressed and matters progress to outcomes.

IBAC can implement this recommendation through its existing optimisation program.

1.7 Information, education and training to the Victorian community, public sector and police personnel which promotes the detrimental effects of corruption on public administration and strategies to prevent corruption, and the detrimental effects of police personnel misconduct and strategies to prevent police personnel misconduct is regularly delivered.

64. IBAC meets this indicator of performance. It delivers a range of information, education and training activities to the Victorian community, public sector and police personnel that address corruption risks, police personnel misconduct and prevention strategies.

65. IBAC delivers information, education and engagement activities using a range of channels, including campaigns, stakeholder engagement, digital content and targeted events. These activities are delivered regularly across the audit period and are directed to different audience groups, including the Victorian community, public sector entities and police personnel.

66. Education and prevention content addresses corruption risks, police personnel misconduct and strategies to prevent such conduct. Materials reviewed, including public reports, guidance, presentations and online resources, demonstrate that IBAC communicates the impacts of corruption and misconduct and promotes preventative practices.

67. IBAC uses a range of mechanisms to monitor aspects of its education and prevention activities, including post-event surveys, questionnaires and perception-based surveys. Campaign reviews are undertaken for targeted initiatives and have identified areas for improvement, with outcomes used to refine communication approaches and inform subsequent activities.

68. Our sample testing of engagement activities indicates that IBAC delivers engagement activities on a regular basis across a range of formats, including training programs, forums, workshops and webinars. A significant proportion of activities, particularly those delivered to Victoria Police, were conducted as part of established, standing programs under the Strategic IBAC–Victoria Police Engagement Plan 2021–2025.

1.8 The majority of recommendations made are adopted by relevant entities.

69. IBAC meets this indicator of performance. It has established processes to record recommendations, capture whether they are accepted by relevant entities, and report on their status.

70. IBAC maintains central recommendations register that records recommendations made to entities, including their acceptance status and implementation progress. Recommendations are reported through IBAC's formal reporting processes, including annual and special reports, providing visibility of acceptance of recommendation by entities.

71. Most recommendations made during the audit period were accepted by relevant entities. Recommendation records show consistent capture of acceptance status, including where recommendations are accepted, partially accepted or not accepted.

72. IBAC provided a spreadsheet of finalised recommendations detailing 67 recommendations sent to entities during the audit period. This spreadsheet showed 61 recommendations were fully implemented, 2 implemented to a moderate extent, and no implementation was proposed for 4 recommendations.

73. IBAC advised that agencies/departments send recommendation implementation reports to IBAC. IBAC's written confirmation and spreadsheets provided, indicates majority of recommendations made by IBAC are adopted by relevant entities.

1.9 Active engagement occurs with diverse groups within the Victorian community (including Aboriginal people, people from culturally and linguistically diverse communities, people living in regional and remote communities) to help increase their knowledge of, and access to, the IBAC.

74. IBAC meets this indicator of performance. It has developed a Community Engagement Strategy 2024–27 that sets out objectives and planned activities to strengthen engagement with diverse communities. It also undertakes community engagement activities, including engagement with Aboriginal communities, culturally and linguistically diverse communities, and people in regional and remote areas.

75. These activities are intended to increase awareness of IBAC and support access to its complaint handling processes, including for communities that may face barriers such as trust, cultural considerations and confidence in raising concerns. IBAC also gathers information through community-specific research and feedback to better understand awareness and access issues among some cohorts.

76. Engagement activities include participation in events and delivery of information to community and professional audiences. Information about IBAC and how to access its services is also made available through accessible channels, including translated materials and interpreter services. These arrangements support access to IBAC for a broad range of community members.

Improvement opportunity

77. While IBAC undertook a range of engagement activities, these were mainly directed toward professional or institutional stakeholders, including Victoria Police, local government, and public sector employees.

78. There is an improvement opportunity for IBAC to monitor whether these activities improve awareness of, and access to, IBAC. This can be implemented through an update to the existing stakeholder management system without requiring new processes.

1.10 IBAC's own complaint handling systems are accessible and responsive to the needs of people with disability.

79. IBAC partially meets this indicator of performance. Its complaint handling systems include features intended to support access and use by people with disability. Complaints can be lodged through multiple channels, and guidance is available to support alternative formats and assistance where required to enable engagement with IBAC's processes.

80. IBAC applies processes to identify and respond to accessibility-related needs on a case-by-case basis. These processes support appropriate adjustments during complaint handling, including alternative communication methods and support options suited to individual circumstances.

81. IBAC has also established broader arrangements to support accessibility, including disability action planning and accessible communication channels. These arrangements are intended to improve access to IBAC's services for people with disability.

Improvement opportunity

82. Feedback from people with disability on their experience of IBAC's complaint handling processes is not consistently obtained or recorded. There is limited information on accessibility-related issues and limited ability to monitor and address accessibility over time.

Recommendation 4

It is recommended IBAC consistently obtains and records feedback from people with disability on their experience of its complaint handling processes and uses this information to monitor and address accessibility issues over time.

7. Domain 2 – Corporate governance and planning

83. IOC identified 9 indicators of performance for Domain 2. We assessed that IBAC meets 6 and partially meets 3 of these indicators, shown in Figure 7.1.

Figure 7.1 Indicators of performance and the status of completion of Domain 2

Reference Number	Assessments	Indicators of performance
2.1	Met	Adequate processes are in place for making sound and impartial decisions about determining operational priorities, including prioritising its attention to the investigation and exposure of corrupt conduct which may constitute serious corrupt conduct or systemic corrupt conduct, and a method for evidencing such decision-making exists.
2.2	Met	Compliance with all statutory reporting obligations is met (including reporting matters to IOV).
2.3	Met	Robust systems are in place for identifying and managing internal and external risks across relevant domains.
2.4	Partially met	Strategic planning processes (including, for example, those related to the IBAC's annual plan) are robust and responsive to the external environment and include measures for assessing whether IBAC has attained (and how it will maintain) the confidence of the public.
2.5	Partially met	Performance against strategic goals is effectively monitored, measured and publicly reported on.
2.6	Met	Internal business plans and staff work plans demonstrate how strategic objectives will be met and are well understood by staff.
2.7	Met	Consideration is given to effective initiatives reported on (including corruption prevention strategies, investigations, intelligence gathering, research and projects) by like bodies nationally and internationally.
2.8	Partially met	Stakeholders/relevant parties involved in the execution of functions are effectively engaged and managed (including members of the public, peak and community interest groups, as well as persons of interest and witnesses in investigations and hearings).
2.9	Met	Evidence-based submissions are made to support budget bids.

2.1 Adequate processes are in place for making sound and impartial decisions about operational priorities, including prioritising investigation and exposure of corrupt conduct and a method for evidencing the decision-making.

84. IBAC meets this indicator of performance. It has designed and implemented processes to support decision-making and maintains a method for documenting those decisions. It has established documented processes for assessing, prioritising and progressing complaints and notifications, including explicit consideration of whether alleged conduct may constitute serious or systemic corrupt conduct, consistent with statutory requirements under the IBAC Act. Internal policies and guidance include criteria to support prioritisation decisions. These criteria require IBAC to assess allegations against the definition of corrupt conduct and consider factors such as seriousness, systemic impact, harm, public interest, and alignment with IBAC's strategic focus areas.

85. During the audit period, the Operations Assessment Committee (OAC) and the Operations Governance Committee (OGC) provided oversight on how matters were progressed, including whether certain matters were referred or investigated. Documented membership, quorum requirements and meeting frequency supported objectivity and consistency in decision-making.

86. Following a review of executive committees after the audit period, IBAC consolidated operational decision-making into a single forum, now the Assessments and Investigations Committee.

87. IBAC's annual reports for 2023–24 and 2024–25 describe a risk-based model that prioritises allegations of serious or systemic corruption for investigation, while applying an assessment process to all complaints and notifications to determine appropriate action.

2.2 Compliance with all statutory reporting obligations is met (including reporting matters to IOV)

88. IBAC meets this indicator of performance. IBAC has identified its statutory reporting obligations and maintains a compliance register that records key reporting requirements. The register is supported by documented processes, including calendars, templates and workflows, to support monitoring and updating of obligations.

89. Across 2023–24 and 2024–25, IBAC complied with its statutory reporting obligations. IBAC published annual reports and annual plans setting out its priorities for each reporting period, demonstrating compliance with key reporting requirements under the IBAC Act and Financial Management Act 1994. Internal and external audit activity, together with management actions to address issues identified, further demonstrate that these obligations are effectively monitored and managed.

90. The IBAC Act requires IBAC to notify Integrity Oversight Victoria (IOV) when issuing summonses for compulsory examinations or document production. IBAC has documented systems and processes to support these notifications.

91. The IBAC Act also requires IBAC to notify IOV in relation to public hearings. IBAC has documented processes to support these notifications. IBAC advised that no public hearings occurred during the audit period and, as a result, the operating effectiveness of the public hearings notification process was not tested as part of this audit.

Improvement opportunity

92. IBAC advised that most notifications were made within statutory timeframes when calculated in accordance with the Interpretation of the Legislation Act 1984 (Vic), including extensions where due dates fell on weekends or public holidays. However, this was not evident from IBAC's systems and

records, which did not always demonstrate timely compliance without the need for interpretation or reconstruction.

93. While IBAC meets its statutory notification obligations, the underlying data and records do not provide a clear and reliable view of compliance. This includes incorrect date entry of notification records in 5 out of the 307 summonses analysed and 2 summonses were late by 4 days. IBAC advised that IOV was notified about the late submission of the 2 summonses.

94. There is an opportunity to strengthen how statutory notification records demonstrate compliance at the point of recording. This includes ensuring notification dates are accurately and consistently captured, system data aligns with legislative requirements, and monitoring processes provide visibility of timeliness to identify and address any delays.

2.3 Robust systems are in place for identifying and managing internal and external risks across relevant domains

95. IBAC meets this indicator of performance. It has established a documented enterprise risk management framework that is consistent with recognised standards and supports management of risks across its operations. The framework includes defined risk appetite statements, clear roles and responsibilities, and structured governance oversight.

96. Governance arrangements for risk management are clearly articulated. Roles, responsibilities and accountabilities for managing risks are defined within IBAC's risk management policy, and committee oversight arrangements support active monitoring of risk management practices in operation.

97. IBAC identifies and records risks across strategic and operational domains using enterprise risk registers. Risks are assessed, monitored and reported through established mechanisms, with regular reporting to the Audit and Risk Management Committee providing executive level oversight and supporting timely consideration of emerging and changing risks.

2.4 Strategic planning processes are robust and include measures for assessing if IBAC has attained and how it will maintain the confidence of the public

98. IBAC partially meets this indicator of performance. IBAC has established strategic planning processes that provide a clear, long-term direction aligned to its statutory role and functions. The IBAC Plan 2021–25 (strategic plan) articulates IBAC's purpose, priorities and intended impact across the integrity system. However, IBAC does not meet the second part of this indicator of performance. While public confidence and trust are identified as intended outcomes, these commitments are not supported by clearly defined, outcome-based indicators within the strategic plan to enable progress to be monitored over time.

99. Strategic planning is informed by IBAC's operating context, including integrity risks, stakeholder expectations and environmental scanning. IBAC has also undertaken 'Perceptions of Corruption' surveys during the audit period and introduced specific questions on 'trust in IBAC' in 2024, followed by a standalone 'Trust in IBAC' survey in 2025.

100. IBAC collects data on perceptions and trust and reports the results through internal presentations to the executive and on its website. These activities indicate that IBAC has emerging evidence to support monitoring of public confidence through strategic measures of performance.

Improvement Opportunity

101. While the annual plan includes perception and satisfaction measures (such as participant satisfaction with prevention activities and satisfaction measures for police and public sector audiences), these measures operate at an activity or audience-specific level and do not directly assess public confidence in IBAC as an organisation or function as strategic-level indicators.

Recommendation 5

It is recommended IBAC determines how its strategic commitments relating to public confidence and trust can be supported by appropriate performance measures or indicators, having regard to recognised good practice and the complexity of measuring trust in public sector contexts.

For example, the strategic plan could include an outcome-focused indicator such as “Public confidence in IBAC is maintained over time”. Progress against this indicator could be measured through the existing surveys and reported on in the annual report.

2.5 Performance against strategic goals is effectively monitored, measured and publicly reported on

102. IBAC partially meets this indicator of performance. IBAC has established a performance management framework through BP3 measures, annual plans and annual reporting, which supports monitoring, measurement and public reporting of performance. Across 2023–24 and 2024–25, all BP3 performance measures were set in annual plans and reported in annual reports, demonstrating a consistent planning-to-reporting cycle.

103. The BP3 performance measures are predominantly quantitative and time-bound, enabling performance to be monitored and assessed. Most measures (8 of 12) relate directly to IBAC’s statutory functions, including complaints assessment, investigations, oversight and prevention activities.

104. The performance framework provides visibility of both achievement and underperformance, with results identifying targets not met in areas such as PID timeliness, complex investigations and gender equity, supporting transparent public reporting of performance results.

Improvement opportunity

105. IBAC does not have formally documented and approved business rules governing the collection, analysis, and reporting of performance data in the annual report. While spreadsheets and underlying assumptions used for data presentation were provided to audit, these were not formally documented or approved.

106. The absence of documented quality assurance procedures and formalised business rules (how performance data is calculated, classified, extracted and reported) increase the risks of inconsistent data treatment and reliability of information presented in the annual report. Key datasets and applied business rules were not retained to enable the reported results to be reproduced and independently verified at a later point in time.

107. Formalising business rules and documenting verification procedures for performance data would improve transparency, and reliability of reported results. Establishing approved policies and procedural guidelines, supported by consistent data storage practices, would help ensure accuracy of performance information across reporting periods.

108. Additionally, while IBAC monitors and reports performance effectively against BP3 measures, the line of sight between goals commitments in the strategic plan and the performance measures reported through annual plans and annual reports is not explicit. Of the 12 BP3 measures, 1 (implementation of the annual plan) is expressly referenced in the strategic plan that was in place during the audit period.

109. As a result, the performance framework showed strong visibility of operational delivery but only partial visibility of performance against the full range of strategic priorities set out in the strategic plan. IBAC has advised that its draft Strategic Implementation Plan and associated measures indicate performance against the strategic objectives in the IBAC Strategy 2025-28.

Recommendation 6

It is recommended IBAC should develop and implement formal, approved business rules and documented verification procedures for performance data published in its annual report. This framework should be supported by consistent data collection, storage, and validation practices to ensure accuracy and reliability of reported performance information across reporting periods.

Recommendation 7

It is recommended IBAC continue to strengthen its performance reporting by linking reported performance measures to its strategic objectives. This should include incorporating, in future annual plans and reports, performance measures that demonstrate progress against the strategic priorities set out in the strategic plan, including those being developed through the draft Strategic Implementation Plan.

2.6 Internal business plans and staff work plans demonstrate how strategic objectives will be met and are well understood by staff

110. IBAC meets this indicator of performance. Its internal business planning documents clearly demonstrate how strategic objectives are intended to be delivered at an operational level. Divisional business plans for 2023–24 and 2024–25 consistently translate IBAC's strategic objectives into specific initiatives, projects and business-as-usual activities, with clear alignment to strategic pillars.

111. Across divisions, business plans identify how strategic objectives will be progressed through defined actions, timeframes, inter-dependencies and resource considerations. This includes explicit mapping of divisional activities to IBAC's strategic pillars and, where relevant, to strategic focus areas and reform initiatives.

112. IBAC's Performance Development Plan (PDP) process supports staff understanding of strategic goals by linking individual performance expectations to IBAC's strategic objectives and values. The PDP cycle includes an initial planning discussion, a mid-cycle review and an end-of-cycle review. This provides opportunities to align with organisational priorities and assess progress over time.

2.7 Consideration is given to effective initiatives reported on (including corruption prevention, investigations, intelligence, and research) by like bodies nationally and internationally

113. IBAC meets this indicator of performance. It demonstrates consideration of relevant initiatives and emerging practices reported by comparable bodies nationally and internationally. This includes the use of environmental scanning and intelligence products that draw on national and international information to identify emerging corruption risks observed in other jurisdictions.

114. External experiences are considered in decision-making across IBAC's intelligence, prevention and operational activities. IBAC undertakes intelligence-led risk workshops with key stakeholders to assess how risks and developments identified nationally and internationally may be materialising within the Victorian context.

115. IBAC also draws on external insights through participation in sector networks and communities of practice that support the sharing of research, experience and good practice. Where appropriate, insights from these sources are used to inform IBAC's strategic thinking, planning and improvement activities.

2.8 Stakeholders involved in the execution of functions are effectively engaged and managed (including members of the public, community interest groups, and persons of interest and witnesses in investigations and hearings)

116. IBAC partially meets this indicator of performance. It has established frameworks, tools and practices to support stakeholder engagement, and demonstrates tailored engagement approaches for high-risk and high-profile activities. However, these are not consistently supported by current, approved, documentation, or proportionate evaluation practices. This limits assurance over their consistent application.

117. The stakeholder engagement framework and supporting toolkit guide engagement practices, including processes for identifying stakeholders, defining engagement objectives and planning activities. These materials reflect recognised better practice principles.

118. The stakeholder management system records stakeholder interactions, tracks engagement activities and supports visibility over stakeholder relationships. This system requires engagement activities, outcomes and follow-up actions to be recorded, supporting coordination and oversight.

119. IBAC established the Witness Liaison Team to manage engagement with witnesses and support their welfare throughout investigations. This includes maintaining communication, providing information on processes and facilitating access to support services.

120. Templates and guidance support planning for high-risk or sensitive engagements. The plan we reviewed included consideration of stakeholders, objectives, risks, key messages and evaluation measures.

121. IBAC has also developed strategic engagement plans for key stakeholder groups, such as Victoria Police and the local government sector. These plans outline engagement objectives, principles, governance arrangements and methods of engagement.

122. Our testing of 31 engagement activities indicates that IBAC has processes to plan and deliver engagement activities, and delivery evidence (such as event briefs, presentations and attendance records) was available for most events.

Improvement Opportunity

123. The stakeholder engagement framework, engagement strategies and supporting documentation are not consistently evidenced as, formally approved, or subject to periodic review. IBAC advised that its stakeholder engagement framework and toolkit, developed in 2021, remain current and consistent with recognised better practice, and these documents were presented to a governance committee at the time. IBAC also noted that stakeholder engagement strategies are updated and formally approved as required.

124. However, while the framework incorporates key elements of recognised standards at the time of its development, it does not reflect several aspects of contemporary stakeholder engagement practice. For example:

- emerging updates to the AA1000 Stakeholder Engagement Standard emphasise impact-focused engagement and stronger integration with governance and decision-making, which are not explicitly articulated in the current framework
- processes for periodic review, updating and formal governance re-endorsement of the framework are not established or evidenced.

125. These elements are reflected in more recent guidance and emerging updates to stakeholder engagement standards, which emphasise impact, continuous engagement, and demonstrable feedback loops.

126. Our analysis of a sample of 31 engagement activities shows that evaluation and performance monitoring are not consistently applied.

127. Where IBAC is not the event host, feedback is generally not collected. For standing programs (such as Victoria Police training), evaluation is undertaken at a program level rather than at an individual event level. While this approach is reasonable, it is not consistently documented.

128. There are no defined minimum requirements for when evaluation should be conducted, what level of feedback should be captured, and how outcomes should be recorded. This limits IBAC's ability to demonstrate the effectiveness and impact of its engagement activities.

Recommendation 8

It is recommended IBAC strengthens its stakeholder engagement framework and supporting strategies to ensure they are current, formally approved, and consistently applied across engagement activities with clear expectations based on event types or categories.

Recommendation 9

It is recommended IBAC defines a proportionate approach to monitoring engagement activities. For example:

- IBAC-generated events: require short evaluation summary and feedback capture
- standing programs: periodic program-level evaluation, with a brief record at event level
- invited events: brief outcome notes (e.g. key themes or observations).

This could be implemented through a post-event template or a mandatory field in the stakeholder management system, ensuring consistent evidence of outcomes.

2.9 Evidence-based submissions are made to support budget bids

129. IBAC meets this indicator of performance. It prepares budget submissions that are supported by evidence and provide a clear rationale for funding requests. IBAC has processes to measure and manage costs at an organisational and divisional level through budget monitoring and reporting. These processes provide visibility of overall expenditure, enable changes in costs to be tracked over time, and support active management of the approved funding envelope. Evidence shows that IBAC uses a range of measures, including reprioritisation, project activity, to manage cost pressures and operate within available funding envelope.

130. Budget bids are developed within the Victorian Public Sector budget framework and draw on information about workload, cost pressures and operational requirements. Submissions are prepared using standard government templates and costing models, informed by historical expenditure and current contractual commitments.

131. The working documents are subject to review and challenge through established governance processes. This includes Executive, CEO and Corporate Governance Committee considerations prior to approval by the Commissioner. IBAC's budget submissions explain why any additional funding is sought, including the nature of the pressure being addressed.

Improvement opportunity

132. Current budget submissions do not clearly document whether proposed funding requests have material gender or intersectional impacts, or whether these impacts have been considered where relevant. Recent amendments to the Financial Management Act 1994 place greater emphasis on transparency around gender considerations in public sector budgeting.

133. Making this consideration explicit, where relevant, would strengthen alignment with Financial Management Act 1994. It will also support clearer demonstration of compliance with evolving financial management expectations. This could involve including a brief statement in budget submissions confirming whether gender impacts were considered and, if so, how that assessment was made. For example, the submission could note whether workforce-related funding requests were assessed for material gender impacts and whether any implications were identified.

8. Domain 3 – Business processes and performance

134. IOC identified 9 indicators of performance for Domain 3. We assessed that IBAC meets 3 and partially meets 6 of these indicators, as shown in Figure 8.1.

Figure 8.1 Indicators of performance and the status of completion of Domain 3

Reference Numbers	Assessments	Indicators of performance
3.1	Partially met	Structured and evidence-based processes are in place for prioritising work against its statutory objectives.
3.2	Partially met	Staff participate in suitable induction processes when they join the office or change roles.
3.3	Met	Staff receive regular on-the-job supervision and participate in periodic performance management processes.
3.4	Partially met	Clear policy and procedural frameworks are in place to guide staff in the performance of their work to ensure quality and productivity.
3.5	Met	Technology systems are used to support the work of staff and promote business efficiency.
3.6	Met	Business processes are regularly reviewed to improve performance, and related changes are made to operations when appropriate.
3.7	Partially met	Planning is undertaken to ensure capability building for future needs.
3.8	Partially met	Internal intelligence capability exists to enable staff to detect trends in complaints/notifications and inform operational activities, as well as to assist public sector agencies and police to learn from the type of issues being raised.
3.9	Partially met	Adequate processes are used to measure and manage the costs of performing statutory functions, including how potential savings are identified, costs and waste are reduced.

3.1 Structured and evidence-based processes are in place for prioritising work against its statutory objectives.

135. IBAC partially meets this indicator of performance. IBAC has established governance structures and processes to prioritise work and allocate resources against its statutory objectives. Senior executive and governance forums provide oversight of work programs, monitor progress, and consider risks, performance information and resourcing pressures when setting and reviewing priorities.

136. Risk information and performance reporting are regularly considered in prioritisation discussions, supporting alignment between work priorities and IBAC's legislative functions. IBAC also monitors progress against priorities and identifies emerging risks, delays or capacity issues through ongoing reporting and governance oversight.

Improvement opportunity

137. While IBAC has structured processes to prioritise and review work, there is limited evidence showing how demand and workload information is used consistently to inform prioritisation decisions across the organisation. In addition, while progress and issues are reviewed through governance forums, there is limited visibility as to how priorities or resource allocations are formally adjusted in response to changing circumstances. Strengthening how these aspects are evidenced would improve transparency and support clearer decision-making and accountability over time.

Recommendation 10

It is recommended IBAC improves how decisions are prioritised by:

- clearly demonstrating how demand, workload and resource constraints are considered alongside risk and performance information when setting and reviewing work priorities
- improving the visibility of how prioritisation decisions are reviewed and adjusted over time, including documenting key reprioritisation or resource allocations made in response to changing risks, demand or capacity pressures.

3.2 Staff participate in suitable induction processes when they join the office or change roles

138. IBAC partially meets this indicator of performance. It has documented induction processes for staff joining the organisation, and the completion of a formal induction program is managed through a central learning management system. These processes provide new starters with information, training and guidance to support safe and effective performance, including compliance training, systems access and role-related orientation. Induction activity is supported by HR systems and learning management tools, providing a structured framework for onboarding new staff. Staff are inducted through shadowing, on the job training and through supervision.

Improvement opportunity

139. While completion of induction requirements could be verified through individual staff records, IBAC did not have centralised reporting that provided a consolidated view of induction completion during the audit period.

Recommendation 11

It is recommended IBAC strengthens monitoring and reporting of induction completion within IBAC's learning management system so IBAC can demonstrate that induction requirements have been completed by all staff.

3.3 Staff receive regular on-the-job supervision and participate in periodic performance management processes

140. IBAC meets this indicator of performance. It has documented supervision and performance management processes, including a performance development framework with defined review cycles. These processes are intended to support regular supervision, and performance discussions, and are supported by governance oversight, leadership engagement and organisational systems.

141. The Performance Development Plan process (PDP) is set out in the Victorian Public Service Agreement, and IBAC's completion rates of PDPs are high with the mid-year and end of year performance conversations. Data provided by IBAC shows that almost all staff completed at least start, mid and end of cycle performance reviews.

3.4 Clear policy and procedural frameworks are in place to guide staff in the performance of their work to ensure quality and productivity

142. IBAC partially meets this indicator of performance. IBAC has documented policy and procedural frameworks that provide guidance for how work is performed across its core functions. Policies are centrally accessible and aligned to IBAC's statutory functions, governance requirements and organisational objectives. Frameworks define roles, responsibilities and decision-making structures, supporting work practices.

Improvement opportunity

143. While IBAC's policy and procedural frameworks are comprehensive and accessible, reports to the governance committees show that there is a backlog in updating these documents. This included policies that are overdue for more than 12 months. This list comprises overdue 'policies', 'procedure' and 'instruments of delegation' that are overdue for review. It is acknowledged there is an initiative to streamline the number of policies and concerted effort to update them.

144. We noted there is insufficient guidance on the nature and volume of information that needs to be recorded on receipt of complaints and during the assessment process. Being a key statutory function, it is important to record relevant and sufficient data for efficient processing and providing key insights for operational and strategic decision-making. This increases the risk of ambiguity and incomplete documentation.

Recommendation 12

It is recommended IBAC implements a timebound approach to update the policies and procedures by their due dates, including:

- review of existing guidance on the nature and minimum information required to be recorded on receipt and assessment of complaints, to improve clarity and support complete, accurate and consistent documentation
- establishes a mechanism to demonstrate how policy and procedural frameworks support productivity and continuous improvement.

3.5 Technology systems are used to support the work of staff and promote business efficiency.

145. IBAC meets this indicator of performance. It has established integrated technology systems, architecture and governance arrangements that support its statutory functions and enable staff to perform core workflows.

146. IBAC has documented plans, strategies and governance artefacts that describe how technology supports statutory functions, information handling and operational delivery. These include technology and digital strategies, enterprise architecture materials, information and cyber security strategies, and divisional plans for Information and Digital Services within Corporate Services.

147. IBAC has defined a range of systems that support its operational workflows, including case management, evidence handling, intelligence and reporting functions. Enterprise architecture materials document how these systems interact and support different stages of IBAC's core activities.

148. Technology initiatives are being undertaken to improve efficiency and capability. These include efforts to streamline case management, embed an enterprise data platform to support analytics and reporting, and uplift cyber and information security.

149. Governance and planning processes for technology are in place. This includes digital strategy development and divisional planning. These processes identify priorities for system improvements, data capability uplift and new ways of working supported by technology.

Improvement opportunity

150. Opportunities exist to further strengthen the optimisation, monitoring and consistent demonstration of efficiency outcomes from IBAC's technology systems over time. Evidence of the extent to which systems reduce manual work, duplication or improve workflow efficiency could be further enhanced.

151. Technology initiatives, including automation, data and analytics capability, and emerging technologies, are at varying stages of implementation. Strengthening the approach to monitoring and evaluating the outcomes of these initiatives, such as efficiency gains or reductions in rework, would support clearer visibility over how technology contributes to business efficiency.

3.6 Business processes are regularly reviewed to improve performance, and related changes are made to operations when appropriate

152. IBAC meets this indicator of performance. It has established repeatable mechanisms to review and improve business processes. These include defined project management office frameworks, regular review and reporting cycles, and governance forums that prioritise and oversee process reviews.

153. IBAC uses a range of information sources to identify process issues and improvement opportunities, including performance data, workload and financial information, risk and issue registers, and findings from reviews and audits.

154. IBAC implements agreed process changes and monitors their progress through action plans, project delivery frameworks and governance oversight.

3.7 Planning is undertaken to ensure capability building for future needs

155. IBAC partially meets this indicator of performance. It undertakes planning activities to consider future capability needs, including leadership development programs, technical training for specialist roles, and targeted capability initiatives. However, these activities are not yet consistently applied across the organisation.

156. IBAC considers changes in its operating environment through management discussions and reporting, including risks, demand pressures and workload impacts. These inputs inform an understanding of evolving capability requirements.

157. IBAC has undertaken planning activities to develop and pilot a capability framework for operations division to address current and emerging needs. IBAC is working to extend this approach to other divisions.

Improvement opportunity

158. Processes for identifying future capability needs, considering risks and changes in the operating environment, and informing workforce decisions are not brought together through a consistent, organisation wide capability planning process. Capability planning activities are undertaken across different areas but are not consistently integrated or documented as part of a unified process.

159. Capability planning is largely undertaken at a divisional or initiative level, with varying levels of maturity and coverage across the organisation. A structured, forward-looking approach that considers short, medium and long-term capability requirements is not consistently evident, and linkages between workforce planning, technology capability and evolving operating requirements are not clearly articulated.

160. As a result, IBAC has limited visibility over capability gaps and cannot clearly demonstrate how capability building activities collectively position the organisation to meet future demand, respond to risks and adapt to changes in its operating environment.

Recommendation 13

It is recommended IBAC develops and uses an integrated, organisation-wide capability planning approach that provides a clear, forward-looking view of capability needs and gaps, ensuring it:

- brings together workforce, technology and operational capability needs
- uses intelligence on emerging risks and trends, including those arising in the cyber and digital environments, to inform future capability decisions
- provides clear visibility of capability gaps and actions to address them
- includes planning for specialised functions where changes in the operating or legislative environments may affect IBAC's ability to respond effectively.

3.8 Internal intelligence capability exists to enable staff to detect trends in complaints/notifications and inform operational activities and assist public sector agencies and police to learn from the type of issues being raised

161. IBAC partially meets this indicator of performance. IBAC established an internal intelligence governance framework comprising an Intelligence Charter, Intelligence Policy and Intelligence Framework. Taken together, these documents describe an intelligence-led operating model aligned to IBAC's statutory functions, and establish governance forums, roles and processes intended to support systematic identification of trends in complaints and notifications and inform operational and prevention activities.

162. The Intelligence Framework describes an end-to-end intelligence cycle and supports production of strategic, operational and tactical intelligence products intended to inform

decision-making and support organisational learning, including external sharing of insights with public sector agencies and Victoria Police.

163. Intelligence capability is established across strategic, operational and tactical levels. Tactical intelligence is embedded within investigation teams, operational intelligence provides insights into IBAC's activities, and strategic intelligence identifies emerging risks and trends and informs potential areas for investigation.

Improvement opportunity

164. The intelligence framework does not clearly specify measurable performance indicators for intelligence outputs or formal quality assurance requirements. While governance arrangements support intelligence innovation and continuous improvement, the framework does not clearly define how the quality and effectiveness of intelligence outputs are monitored and assessed over time. The documentation also does not explicitly articulate independence and bias-mitigation safeguards. These matters do not indicate the absence of capability, but limit IBAC's ability to demonstrate, through its documented framework, how intelligence quality, effectiveness and continuous improvement are assured over time.

165. Systematic use of intelligence to support internal operational decision-making can be enhanced. This includes how trend analysis for complaints and notifications is integrated into team-level or functional decision-making processes, and how this analysis is used to identify emerging risks, such as those arising in online environments. This reflects a greater emphasis on strategic assessment and external reporting than on embedding intelligence outputs into internal operational processes.

166. As a result, IBAC is not fully realising the potential of its intelligence capability to support real-time, operational decision-making and continuous internal learning.

Recommendation 14

It is recommended IBAC strengthens the use of its intelligence function by:

- continuing to embed performance indicators for intelligence
- establishing consistent standards for capturing and structuring information and data to support reliable trend analysis
- enhancing the use of intelligence outputs to support internal operational and tactical decision-making, including at team and functional levels
- ensuring strategic intelligence products are periodically refreshed to support identification of foreseeable emerging risks to assist public sector agencies and police to learn from the type of issues being raised.

3.9 Adequate processes are used to measure and manage the costs of performing statutory functions, potential savings are identified, and wastes reduced

167. This indicator of performance is partially met. IBAC measures and manages costs at organisational and divisional levels. The management of costs is documented in more detail within indicator of performance 2.9 of this report. For the purposes of this audit, IBAC prepared a one-off analysis mapping divisional expenditure to statutory functions. This provided a snapshot view of costs by statutory function for the audit period as shown in Figure 8.2.

Figure 8.2 Costs by statutory function for FY 2023 to FY2025

Statutory Functions Type	Statutory Functions	FY 2024-25 Total Actual ($)	FY 2023-24 Total Actual ($)	Average % of expense over 2023-2025 (%)	Change in expense FY 2023-25 ($)
Core	Corruption investigation Police investigation	39,568,982	36,802,166	59%	2,766,816
Core	Police assessment Complaint management	12,150,839	11,167,174	18%	983,665
Core	Prevention Education	4,248,512	4,383,641	7%	135,129
Support	Information gathering Intelligence support Reporting advice	10,972,714	10,808,307	17%	164,408
Total		66,941,047	63,161,287		3,779,760

Source: Information provided by IBAC

168. The actual costs reported in Figure 8.2 have been mapped from the information on cost centre expenditure provided by IBAC. IBAC agrees with the allocation of cost centres to the statutory functions outlined in Figure 8.2.

169. It is acknowledged that the actual costs presented for each statutory function represent a reasonable allocation of expenditure based on the agreed cost centre mapping. Accordingly, the reported amounts should be considered representative of expenditure attributable to each function and not an exact dollar value of costs incurred for that function.

170. The average expense for corruption investigation and police investigation was 59% of the overall expense during the audit period. The remaining 41% of the average expense was equally attributed to Police assessment and complaint management (18%) and information gathering, intelligence support and reporting advice (17%).

171. The average expense for prevention and education was 7% of the total IBAC expense during the audit period. IBAC advised that while this expense is 7%, investigation and legal divisions also drive corruption prevention by stopping corrupt activity, deterring future conduct, and exposing systemic vulnerabilities.

Improvement opportunity

172. Cost information is not routinely linked to statutory functions, activities and outputs as part of IBAC's ongoing cost management and reporting processes. While a one-off mapping provides a snapshot view, it does not form part of a consistent approach to understanding how resources are used to deliver IBAC's core activities, or how financial management information supports decision-making in relation to statutory functions over time.

173. While there are processes in place to measure and manage the cost of performing its statutory functions, these could be further supported by a service delivery model that maps costs directly to specific functions. This model can be designed to enable clearer cost–benefit analysis by linking resources and expenditure to the delivery of statutory functions. This would support clearer visibility

of how financial resources are applied to statutory functions and strengthen alignment between financial management and statutory performance objectives.

174. There is an opportunity for IBAC to apply a more structured and integrated approach to cost management that aligns expenditure with statutory functions, activities and outputs on an ongoing basis. This would enable clearer monitoring of performance and support for informed resourcing, efficiency decisions, and understanding how resources are used to deliver IBAC's core activities, consistent with strengthened expectations for effective, economical and transparent management of public resources.

175. Without routine visibility of costs of statutory functions, it is difficult to assess the relative resourcing of its core activities, and to demonstrate how resources are aligned to statutory priorities.

Recommendation 15

It is recommended IBAC integrates cost information into its routine management processes at a statutory function level by linking expenditure to key activities and outputs and using this information to inform resourcing and efficiency decisions. This includes:

- routinely attributing costs to statutory functions and associated activities
- linking cost information to measurable outputs (such as investigations, assessments and prevention activities), to support clearer alignment between financial information and statutory performance
- using this combined cost and output information in governance and management reporting to assess efficiency and support prioritisation decisions
- periodically reviewing cost and output information together to identify areas of inefficiency and alignment with statutory priorities.

9. Domain 4 – Workforce suitability and capability

176. IOC identified 9 indicators of performance for Domain 4. We assessed that IBAC meets 6 and partially meets 3 of these indicators, as shown in Figure 9.1.

Figure 9.1 Indicators of performance and the status of completion of Domain 4

Reference Numbers	Assessments	Indicators of performance
4.1	Met	Effective systems for ensuring the probity, integrity and suitability of staff are in place.
4.2	Met	Existence of a strong integrity culture which is regularly promoted and reinforced.
4.3	Met	Strategies are implemented to promote staff wellbeing, safety and resilience and related measures to assess their success (e.g., regular culture surveys).
4.4	Partially met	Effective communication channels exist between staff, management and the executive to report and address staff concerns.
4.5	Met	Sound systems, policies and procedures for handling complaints and public interest disclosures by staff as well as other internal grievances are in place.
4.6	Met	Fair, equitable and inclusive staff recruitment processes are utilised.
4.7	Partially met	Effective staff retention, succession and transition planning occurs, including a comprehensive staff training programme, on-the-job learning, rotation and professional development and leadership opportunities being offered.
4.8	Partially met	Key workforce gaps are identified and addressed through targeting recruitment and training.
4.9	Met	Appropriate internal controls exist for engaging and managing external contractors, including compliance with the Victorian Public Sector Commission's Guidance for managers engaging contractors and consultants.

4.1 Effective systems for ensuring the probity, integrity and suitability of staff are in place

177. IBAC meets this indicator of performance. It has established systems to assess staff probity, integrity and suitability across key points in the employee lifecycle. Evidence shows recruitment and appointment processes, pre-employment screening, onboarding controls and periodic staff declarations, police checks and security clearance processes. These controls are proportionate to IBAC's risk profile and sensitive operating environment.

178. IBAC also has mechanisms to identify, manage and escalate probity and integrity risks during employment. Policies, declarations, risk registers support the identification and management of integrity risks across multiple business processes, including recruitment, procurement and operational activities. Escalation and responses are evidenced through documented procedures and governance records.

179. Governance and oversight arrangements support accountability for staff probity and integrity. Committee structures, charters and minutes demonstrate active oversight of people-, security- and integrity-related matters, including identification of control gaps, system limitations and follow-up actions.

4.2 Existence of a strong integrity culture which is regularly promoted and reinforced

180. IBAC meets this indicator of performance. Its leadership clearly articulates and promotes integrity expectations through documented messaging and training initiatives. Evidence includes leadership communication and training programs that set out expected behaviours, accountability and respectful conduct. Practical tools and shared language are used to help staff recognise integrity risks and expected standards of behaviour.

181. Integrity expectations are set out through policies, training and organisational practices. Training material provides scenarios that reflect integrity risks in IBAC's operating environment and outlines expected behaviours in response to those scenarios. Governance and people management arrangements establish accountability for integrity-related matters.

4.3 Strategies are implemented to promote staff wellbeing, safety and resilience and related measures to assess their success

182. IBAC meets this indicator of performance. It has documented strategies to support staff wellbeing, safety and resilience relevant to its operating environment. Evidence includes a health and safety management system, access to wellbeing supports such as an employee assistance program and trauma-related supports, and targeted training addressing risks associated with integrity and investigative work.

183. Wellbeing and safety strategies are promoted through internal communications, leadership messaging, training activities and dedicated governance structures. These arrangements provide information to staff about wellbeing expectations and available supports. Wellbeing initiatives are visible across organisational communication and training artefacts.

184. IBAC monitors wellbeing and safety strategies and to inform management considerations for improvement. This includes formal audits of the health and safety system, staff survey results, and monitoring of wellbeing metrics such as EAP utilisation.

4.4 Effective communication channels exist between staff, management and the executive to report and address staff concerns

185. IBAC partially meets this indicator of performance. It has documented channels that allow staff to raise concerns through several methods. Evidence shows staff can report concerns to managers, People, Culture and Capability, senior leaders, or through independent channels such as Stopline. These also enable anonymous reporting and there is guidance on escalation processes. Staff can bypass line management and use independent or external channels. Policies and procedures describe protections against reprisal and processes for handling sensitive matters.

186. IBAC uses staff surveys to collect information about staff experience and concerns, including questions on confidence in raising issues, feeling safe to speak up, and whether concerns are addressed. Information from survey results is reviewed through established governance and management forums, where themes and issues are discussed and actions are identified.

187. People Matter Survey (PMS) is an effective tool to address staff concerns. PMS surveys show negative behaviours across the audit period, with most of them being greater than the comparator. The response rate for the survey is 89% (246 staff) for 2023, 73% (212 staff) for 2024 and 75% (215 staff) for 2025.

188. There are several organisational policies and processes in place including Managing Misconduct Policy, Appropriate Workplace Behaviour Policy and Procedure, IBAC Managing Inappropriate Behaviour process flow chart. An example of PMS action plan reporting from 2023 to 2024, and the communication plan for how the same information was communicated in 2024-2025 was also provided.

189. IBAC advised the outcomes of some sensitive matters are not shared broadly across the workforce due to confidentiality and privacy requirements and concerns.

Improvement opportunity

190. IBAC undertakes a range of activities in response to staff feedback, including analysis of survey results and implementation of initiatives to address identified issues. However, it is not consistently demonstrated how concerns raised through different communication channels are tracked end-to-end, how actions are systematically captured and linked to specific issues, or how the impact of these actions is evaluated over time.

Recommendation 16

It is recommended IBAC strengthens its approach to tracking and using staff feedback across its communication channels, including linking concerns raised to actions taken and monitoring the impact of those actions over time. Additionally, IBAC needs to evaluate the effectiveness of its staff communication and escalation mechanisms:

- identifying underlying causes of any negative behaviours and barriers to speak up
- linking actions taken against outcomes achieved
- monitoring trends over time to assess whether actions are improving staff confidence to raise concerns
- reporting this information through governance processes to support oversight of workplace culture and continuous improvement.

4.5 Sound systems, policies and procedures for handling complaints and public interest disclosures by staff and other internal grievances are in place

191. IBAC meets this indicator of performance. It has documented policies, procedures and defined roles for receiving and managing staff complaints, public interest disclosures and internal grievances. These include complaints handling, misconduct, grievance and PID policies. Roles for functions such as the PID Coordinator and People, Culture and Capability are defined.

192. IBAC maintains records of complaints and grievances and has processes to log and track matters on a deidentified basis if required. Information about matters is provided through management and governance forums. Policies also link complaint handling to wellbeing and risk considerations.

193. While some policies have been recently updated and the visibility of formal analysis of complaint themes continues to develop, the documented frameworks, roles and record keeping processes support oversight of complaints and grievances.

4.6 Fair, equitable and inclusive staff recruitment processes are utilised

194. IBAC meets this indicator of performance. It has documented recruitment policies, procedures and guidance that set out merit-based selection principles and requirements for fair and consistent recruitment decisions. This includes recruitment policies, position descriptions, selection criteria, structured interview processes, probity checks, delegated approvals and the use of templates to support documentation of recruitment decisions.

195. There is documented guidance for incorporating equity and inclusion considerations into recruitment activities. This includes guidance on inclusive recruitment, accessibility considerations and reasonable adjustments where required.

196. Recruitment delegations, approval records and checklists support transparency and accountability within the recruitment process. HR reporting on recruitment activity and diversity measures is provided through management oversight and governance forums.

4.7 Effective staff retention, succession and transition planning occurs

197. IBAC partially meets this indicator of performance. IBAC monitors staff retention and turnover and uses workforce data to identify trends over time. Turnover has reduced in recent periods. IBAC also uses practices such as role reclassification targeted development activities, and initiatives to address wellbeing and exposure to high-risk work.

198. IBAC has practices relating to succession and transition for some roles and capabilities. These include succession discussions, targeted development programs and capability specific training in operational areas. Training and development activities are available across the organisation, including induction, mandatory training, leadership development and on the job learning.

Improvement opportunity

199. While IBAC has commenced developing capabilities framework, it does not yet have a structured and organisation wide approach to workforce planning, succession and capability development. Succession planning for critical roles is largely informal, and workforce planning activities have been paused. Training and development activities are not integrated into a single capability framework and are not consistently evaluated to inform longer term capability and succession needs.

Recommendation 17

It is recommended IBAC strengthens its workforce planning and succession planning for critical roles by:

- maintaining organisation-wide workforce planning that provides a clear view of current and future capability gaps
- ensuring critical roles have succession pathways to support continuity of capability
- integrating development activities within its capability framework currently being developed
- using workforce planning to inform longer-term capability and succession needs.

4.8 Key workforce gaps are identified and addressed through targeting recruitment and training

200. IBAC partially meets this indicator of performance. IBAC has processes that enable workforce capability needs to be identified at role and operational levels. This includes the use of probation review processes, manager assessments of capability within teams, and workforce discussions supported by HR business partners.

201. IBAC has taken resourcing actions in response to identified workforce needs. These include targeted recruitment activity, structural changes, and reprioritisation of work within available funding and resourcing constraints. Recruitment approvals and resourcing decisions are supported by business input and HR processes.

202. IBAC also delivers training and upskilling activities, including induction, probation-related learning, specialist training and on-the-job learning. It implemented recruitment and training initiatives in the areas where gaps were identified, for example, leadership development, diversity and inclusion, system change and appropriate behaviours training and consultant support.

Improvement opportunity

203. Processes for identifying capability needs, implementing recruitment or resourcing responses, and delivering targeted training currently operate at role or operational levels. As a result, capability gaps, response rationales and prioritisation decisions are not consistently recorded or monitored at an organisational level. Improving the linkage between these processes would provide greater visibility over how recruitment, training and alternative delivery responses are directed to workforce capability risks. Training and development activities are not consistently linked to identified workforce gaps or tracked as risk-based responses.

Recommendation 18

It is recommended IBAC strengthens its approach to addressing workforce capability gaps by establishing a consistent, organisation-wide process that links identification of capability needs with recruitment, resourcing and training responses, and enables these decisions and outcomes to be recorded, prioritised and monitored.

4.9 Appropriate internal controls exist for engaging and managing external contractors

204. IBAC meets this indicator of performance. IBAC has documented policies, delegations and guidance setting out how external contractors and consultants are engaged, including approval thresholds, accountabilities and procurement requirements. Guidance materials support structured decision making when engaging contractors.

205. IBAC maintains records of contractor engagements, including a contract register. Governance reporting on procurement activity, including contract variations and exemptions, is provided through established oversight forums. Templates and forms exist to support contract management activities such as variations and engagement reviews.

10. Approval

206. This report has been approved/endorsed by the Chair, Integrity and Oversight Committee on_____.

Approver	Date
Chair, Integrity and Oversight Committee	

Appendix 1 - IBAC's response to recommendations in this performance audit report

Number	Recommendation	IBAC's response
1	It is recommended IBAC ensures its systems, processes and reporting provide an aggregate view that demonstrates how matters of serious corrupt conduct and systemic corrupt conduct are assessed and responded to across all matters. This would include reporting that supports oversight of assessment timeliness, consistency and decision-making. To do this, IBAC needs to: • analyse, report on and take appropriate action where matters with similar characteristics and risk are not assessed and responded to consistently • define key timeliness indicators for backlog • document and report on how aged matters are prioritised and progressed relative to risk, complexity and elapsed time. IBAC can implement this recommendation through its existing optimisation program.	Accepted. IBAC has existing systems, quality assurance, reporting, and monitoring tools that ensure oversight and tracking of all matters. Phase 3 of IBAC's Complaint and Assessment Services (CAS) Optimisation project includes optimising CAS dashboards and reporting, including enhancing oversight and monitoring tools for assessment consistency and decision making. Accordingly, this recommendation will be acquitted in the 2026/27 financial year.
2	It is recommended IBAC uses complaint monitoring information to proactively ensure it can demonstrate what has occurred for matters notified to IBAC under s169 of the Victoria Police Act 2013. This should include clear follow-up of ageing matters and confirmation of outcomes, and documented follow-up to obtain information on progress and recording final outcomes to support end-to-end oversight or establish processes to obtain status updates regularly (for example	Accepted IBAC has an established process in place to proactively follow-up Victoria Police on its investigations notified under s 169, and IBAC regularly receives updates from Victoria Police and records this information including outcomes on each case in IBAC's operating system.

Number	Recommendation	IBAC's response
	annually) on investigations notified under s169 of the Victoria Police Act 2013.	To acquit this recommendation, IBAC will formalise this established process in policy.
3	It is recommended IBAC actively manages public interest disclosures through to timely assessment, including by: • setting clear expectations for assessment timeframes • regularly identifying and reviewing ageing disclosures • documenting follow-up and escalation actions to ensure delays are addressed and matters progress to outcomes. IBAC can implement this recommendation through its existing optimisation program.	Accepted IBAC has established systems and processes in place to receive and assess public interest disclosures and make a determination of public interest complaint status. Existing quality assurance, reporting and monitoring tools ensure continued oversight and tracking of matters as they are assessed, decided and outcomes communicated to the discloser. IBAC's CAS Optimisation project includes an update of IBAC communications including the website and complaint acknowledgement correspondence to set clear expectations for assessment timeframes. IBAC will update its dashboards and reporting to include oversight of public interest disclosure assessments, including identifying aging disclosures for prioritisation. This project deliverable is scheduled to be completed by 30 June 2027.
4	It is recommended IBAC consistently obtains and records feedback from people with disability on their experience of its complaint handling processes and uses this information to monitor and address accessibility issues over time.	Accepted. It is optional for complainants to disclose disabilities when completing IBAC's online complaint form. When a complainant identifies as a person with disability, IBAC endeavours to ensure reasonable adjustments are made to the service we provide and the complaint handling process as much as possible.

Number	Recommendation	IBAC's response
		IBAC will analyse existing complaint data focused on the segment of complainants who have identified as having a disability to understand what is captured and identify where insights can assist with continuous service improvement and enhanced complainant experience.
5	It is recommended IBAC determines how its strategic commitments relating to public confidence and trust can be supported by appropriate performance measures or indicators, having regard to recognised good practice and the complexity of measuring trust in public sector contexts. For example, the strategic plan could include an outcome-focused indicator such as "Public confidence in IBAC is maintained over time". Progress against this indicator could be measured through the existing surveys and reported on in the annual report.	Accepted and implemented. Public trust is measured and reported by IBAC through various channels including our website, social media and our quarterly e-newsletter. As part of IBAC's Annual Plan 2026/27, the 'strategic plan performance measures' section includes a target related to the IBAC objective of 'building trust in IBAC as an independent and responsive anti-corruption and police oversight agency.' The target is to maintain or increase the percentage of the community, police, state government and local government who report moderate to high trust in IBAC (scoring six or more out of 10 from the relevant question in the Perceptions of Corruption survey).
6	It is recommended IBAC develops and implements formal, approved business rules and documented verification procedures for performance data published in the annual report. This framework should be supported by consistent data collection, storage, and validation practices to ensure the accuracy and reliability of reported performance information across reporting periods.	Accepted. IBAC already utilises a combination of Departmental Performance Statement (DPS) measures, information and data, stakeholder and community feedback as well as Annual Plan actions to show the effectiveness of its operations and initiatives. IBAC has documented the methodology and calculations used to obtain our measurements of performance for all performance

Number	Recommendation	IBAC's response
		measures reported. IBAC will progressively develop attestation and data validation processes to further support transparency and consistency.
7	It is recommended IBAC continues to strengthen its performance reporting by linking reported performance measures to its strategic objectives. This should include incorporating, in future annual plans and reports, performance measures that demonstrate progress against the strategic priorities set out in the strategic plan, including those being developed through the draft Strategic Implementation Plan.	Accepted and implemented. These strategic objective performance measures have been developed and are included in IBAC's Annual Plan 2026/27.
8	It is recommended IBAC strengthens its stakeholder engagement framework and supporting strategies to ensure they are current, formally approved, and consistently applied across engagement activities.	Accepted in part. IBAC's stakeholder engagement approach is underpinned by a stakeholder engagement framework and targeted, sector-specific strategies/engagement plans for – public sector, local government, police and the community. All of IBAC's engagement plans are current and have been previously approved in line with The IBAC Strategy 2025-28. IBAC accepts the recommendation to strengthen the stakeholder engagement framework, and the existing framework will be refreshed and re-approved. Additional audit comments OCM acknowledges IBAC's comments on agreeing to strengthen the stakeholder engagement framework.

Number	Recommendation	IBAC's response
9	It is recommended IBAC defines a proportionate approach to monitoring engagement activities. For example: • IBAC-generated events: require short evaluation summary and feedback capture • standing programs: periodic program-level evaluation, with a brief record at event level • invited events: brief outcome notes (e.g. key themes or observations). This could be implemented through a post-event template or a mandatory field in the stakeholder management system, ensuring consistent evidence of outcomes.	Accepted in principle. IBAC currently takes a proportionate approach to the evaluation of its engagement activities. IBAC has an existing evaluation component within its Stakeholder Management System. IBAC will review and consider if this evaluation component needs to be enhanced to better capture evaluation information across the different event types and to ensure a minimum evaluation standard is achieved.
10	It is recommended IBAC improves how decisions are prioritised by: • clearly demonstrating how demand, workload and resource constraints are considered alongside risk and performance information when setting and reviewing work priorities • improving the visibility of how prioritisation decisions are reviewed and adjusted over time, including documenting key reprioritisation or resource allocations made in response to changing risks, demand or capacity pressures.	Accepted. A process for work prioritisation exists through the annual business and divisional planning process. This is reviewed mid-year when IBAC may reprioritise annual plan actions and review overall budget forecasts. IBAC's operational and strategic committees discuss workload and prioritisation at each meeting, which occur on a monthly basis. The development and piloting of a workload planning dashboard is an action in the IBAC Annual Plan 2026/27.
11	It is recommended IBAC strengthen monitoring and reporting of induction completion within IBAC's learning management system so IBAC can demonstrate that induction requirements have been completed by all staff.	IBAC disagrees with the finding that we partially met this indicator of performance because induction processes were documented, verified and supported by HR systems and learning. However, we

Number	Recommendation	IBAC's response
		accept the recommendation for improvement, which has been implemented. The monitoring of induction processes forms part of IBAC's learning management system and shows when induction requirements have been completed by all staff. Significant work has already been undertaken in this area since the period of review and IBAC will continue to enhance our learning management system reporting. Additional audit comments OCM notes IBAC's advice that significant work has already been undertaken in this area.
12	It is recommended IBAC implements a timebound approach to update the policies and procedures by their due dates including: • review of existing guidance on the nature and minimum information required to be recorded on receipt and assessment of complaints, to improve clarity, support complete, accurate and consistent documentation • establishing a mechanism to demonstrate how policy and procedural frameworks support productivity and continuous improvement.	Accepted. IBAC has an established timebound approach to update policies. IBAC will continue to implement the current measures to ensure these documents remain up to date. Policies and procedures relating to the assessment of complaints will be reviewed and simplified to improve clarity and consistent application. IBAC will trial monitoring and reporting on the application and effectiveness of key policy documents to ensure they support staff in delivering quality and effective work.

Number	Recommendation	IBAC's response
13	It is recommended IBAC develops and uses integrated, organisation-wide capability planning approach that provides a clear, forward-looking view of capability needs and gaps, ensuring it: • brings together workforce, technology and operational capability needs • uses intelligence on emerging risks and trends, including those arising in the cyber and digital environments, to inform future capability decisions • provides visibility of capability gaps and actions to address them • includes planning for specialised functions where changes in the operating or legislative environments may affect IBAC's ability to respond effectively.	Accepted in principle. Objective four of the IBAC Strategy 2025-28 is to foster a culture of collaboration, innovation and adaptability, where our people are valued and empowered to deliver IBAC's mission. As a result, IBAC has already committed to investing in its people and building their capabilities. IBAC's Strategic Governance Committee (SGC) is responsible for organisation-wide, long-term planning, which includes capability planning. The SGC was introduced in February 2026 and provides a clear, forward-looking view into areas including our workforce, technology and operational capability needs. The committee reviews trends, needs and gaps and considers future effective and agile responses to emerging risks. IBAC has begun the process of capability assessments for divisions and plans to apply this process across the whole organisation over time, pending resource availability.
14	It is recommended IBAC strengthens the use of its intelligence function by: • continuing to embed performance indicators for intelligence • establishing consistent standards for capturing and structuring information and data to support reliable trend analysis • enhancing the use of intelligence outputs to support internal operational and tactical decision-making, including at team and functional levels	Accepted. IBAC's Intelligence Framework was first introduced in 2024. The development of this framework included consideration of processes to improve the timeliness and usability of intelligence to support real-time decision making and continuous learning. Recently IBAC has created six internal dashboards and three internal risk systems and continues to produce internal Strategic Intelligence products.

Number	Recommendation	IBAC's response
	• ensuring strategic intelligence products are periodically refreshed to support identification of foreseeable emerging risks to assist public sector agencies and police to learn from the type of issues being raised.	The Sector Profiles on the IBAC website include trend analysis and, along with the Corruption and Misconduct Allegations Dashboard (CMAD), are updated regularly and are available for use by public sector agencies and police to learn about risks and issues raised in complaints and notifications to IBAC. In 2025, and within the audit period, we also introduced a new intelligence position, Managing Principal Analyst, responsible for an ongoing capability review and development program for intelligence professionals at IBAC. The Intelligence Framework is due for review in 2026. The review process will include an assessment of how intelligence is being used at IBAC to enable effective intelligence-enabled decision-making and how best to utilise the three streams of intelligence within IBAC's operating model.
15	It is recommended IBAC integrates cost information into its routine management processes at a statutory function level by linking expenditure to key activities and outputs and using this information to inform resourcing and efficiency decisions. This includes: • routinely attributing costs to statutory functions and associated activities • linking cost information to measurable outputs (such as investigations, assessments and prevention activities), to support clearer alignment between financial information and statutory performance	Accepted and implemented. IBAC has strong and effective processes to develop budgets, and measure and manage costs at an organisational and divisional level (noting IBAC has a functional organisational structure). The governance process for effective financial decision making and oversight includes through the Organisational Management Committee and Audit and Risk Management Committee. These committees and processes provide effective oversight of budget and resource allocations by Divisions that are largely aligned to IBAC's key statutory functions.

Number	Recommendation	IBAC's response
	• using this combined cost and output information in governance and management reporting to assess efficiency and support prioritisation decisions • periodically reviewing cost and output information together to identify areas of inefficiency and alignment with statutory priorities.	Current controls have consistently supported IBAC to find greater efficiencies and to manage and reprioritise critical resources within a constrained fiscal environment. IBAC has already implemented the mapping of costs to our statutory functions as part of our 26/27 budget process.
16	It is recommended IBAC strengthens its approach to tracking and using staff feedback across its communication channels, including linking concerns raised to actions taken and monitoring the impact of those actions over time. Additionally, IBAC needs to evaluate the effectiveness of its staff communication and escalation mechanisms: • identifying underlying causes of any negative behaviours and barriers to speak up • linking actions taken against outcomes achieved • monitoring trends over time to assess whether actions are improving staff confidence to raise concerns • reporting this information through governance processes to support oversight of workplace culture and continuous improvement.	Accepted and implemented. IBAC currently manages and responds to staff feedback and reported negative behaviours through a range of existing mechanisms, including the employee climate survey, action planning processes, Occupational Health and Safety (OHS) / Health Safety and Wellbeing (HSW) incident reporting, and the case management system. Matters are reviewed and progressed through regular People, Culture & Capability meetings, which supports the identification of issues, consideration of appropriate actions and ongoing monitoring of progress. IBAC has options for staff to report matters formally and confidentially, including via a confidential external telephone line, Stopline. Where feedback or concerns indicate broader workplace culture, communication or escalation issues, IBAC uses these mechanisms to inform action plans and monitor whether actions are addressing the issues identified. OHS/HSW data and incidents are also tracked and reported through the HSW Committee, supporting governance oversight and continuous improvement.

Number	Recommendation	IBAC's response
		IBAC notes that some matters are confidential and cannot be reported in detail. However, where appropriate, aggregated themes, trends and actions can be reported through relevant governance processes to strengthen oversight of staff communication, escalation mechanisms and workplace culture.
17	It is recommended IBAC strengthens its workforce planning and succession planning for critical roles by: • maintaining organisation-wide workforce planning that provides a clear view of current and future capability gaps • ensuring critical roles have succession pathways to support continuity of capability • integrating development activities within its capability framework currently being developed • using workforce planning to inform longer-term capability and succession needs.	Accepted in principle. See response to recommendation 13. Capability planning is underway at IBAC, with the Operations Division as the initial focus. The objective is to develop this into an organisation-wide planning framework rather than a Divisional approach that supports critical role succession planning and capability analysis, helping to maintain operational consistency, strengthen longer-term sustainability and deliver IBAC's strategic objectives.
18	It is recommended IBAC strengthens its approach to addressing workforce capability gaps by establishing a consistent, organisation-wide process that links identification of capability needs with recruitment, resourcing and training responses, and enables these decisions and outcomes to be recorded, prioritised and monitored.	Accepted in principle. See responses to recommendations 13 and 17. IBAC is strengthening its approach to workforce capability planning through the development of a more consistent organisation-wide framework. This work will support the systematic identification of capability needs and enable those needs to be linked to appropriate recruitment, resourcing and learning and development responses. It will also provide a clearer basis for prioritising capability actions, monitoring progress and maintaining records of decisions and

Number	Recommendation	IBAC's response
		outcomes to support transparency, accountability and longer-term workforce planning.

Appendix 2 - Status of the implementation of recommendations of the prior performance audit

OCM's follow-up comments reflect the extent to which recommendations from the prior performance audit have been implemented, based on evidence obtained during this performance audit 2026.

Section Ref.	Recommendations	IBAC's response	OCM's follow up comments
1.1.1	Implement the Balanced Scorecard and recommendations raised in the Integrity and Oversight Committee's (IOC) inquiry into the education and prevention functions of Victoria's integrity agencies (CPE) report.	IBAC was in the process of developing and implementing the Balanced Scorecard and recommendations raised in the IOC's (CPE) report.	This recommendation can be considered closed. OCM saw evidence of a balance score card as part of quarterly internal performance reporting for the second quarter of 2023. The corporate performance measures and BP3 measures are now being used rather than using the title of balanced score card.
1.1.2	Implement the Assessment and Review quality assurance framework.	IBAC was in the process of implementing its Assessment and Review quality assurance framework.	This recommendation can be considered closed. IBAC has a quality assurance framework.
1.1.3	Develop and implement a process to effectively capture verbal complaints and address the gaps identified through sample testing of assessments.		This recommendation can be considered complete. IBAC has procedures for capturing verbal complaints.
1.1.4	Develop clear business rules around when investigations are deemed to have started/finished – for the purpose of measuring timeframes.	IBAC was in the process of implementing its investigations framework that documents clear business rules around when investigations are deemed to have	This recommendation can be considered closed. IBAC has an investigations framework with documented processes and decision points that support how investigations are commenced, progressed and finalised.

Section Ref.	Recommendations	IBAC's response	OCM's follow up comments
		started/finished – for the purpose of measuring timeframes.	Embedding the framework within its systems and processes will need to be on-going as part of IBAC's continuous improvement processes.
1.1.5	Track key milestones such as when the investigations teamwork finishes, and activities like report writing, preparing briefs of evidence and the commencement of court proceedings.	IBAC was in the process of implementing the Operations Dashboard which will track key milestones such as when the investigations teamwork finishes, and activities like report writing, preparing briefs of evidence and the commencement of court proceedings.	This recommendation can be considered closed. IBAC has processes and systems to capture investigation activities and outcomes, supported by case management and reporting processes used for oversight.
1.16	Implement the investigations framework and underlying performance metrics to capture further indicators of complexity of investigations to allow for this to be measured over time.	IBAC was in the process of implementing its investigations framework and underlying performance metrics to capture further indicators of complexity of investigations to allow for this to be measured over time.	This recommendation can be considered closed. IBAC has an investigations framework and associated data capture processes.
1.1.7	Data collected and analysed to support performance results and information reported on in the annual report needs to be stored to ensure that consistent business rules are applied over time to generate accurate results each financial year.		This recommendation is not implemented. IBAC has not provided data used to support all performance results and information reported for the period under audit. Refer to Recommendation No.6 of this performance audit report 2026.

Section Ref.	Recommendations	IBAC's response	OCM's follow up comments
1.1.8	Develop standard reporting in IBAC's systems to measure and monitor: • the number of coercive powers exercised within a given period. • productivity of staff in completing assessments. • status of operations and assessments.		This recommendation is partially implemented. IBAC has implemented operational dashboards that provide visibility of complaint volumes and case status.
1.3.1	Develop and implement performance metrics to assess Target Development Unit (TDU)'s performance.		This recommendation can be considered closed. Further improvement opportunities are included in recommendation No. 14 of this performance audit report 2026.
1.3.2	Implement the intelligence framework.		This recommendation can be considered closed. IBAC has developed an intelligence framework and governance structures to support intelligence operations. Refer Recommendation No. 14 of this performance audit report 2026.
1.4.1	Implement the IOC recommendations arising out of the CPE report.		As these were IOC recommendations, IBAC advised these are followed up by IOC. OCM did not make any further enquiries relating to these recommendations.
1.4.2	Undertake ongoing assessment of how achievement of BP3 measures is communicated within the annual report to more accurately demonstrate IBAC's		This recommendation can be considered closed as this is an on-going business-as-usual activity.

Section Ref.	Recommendations	IBAC's response	OCM's follow up comments
	performance. This includes providing more detailed analysis within the annual report to explain how IBAC achieved the performance measure target or why there was variation against the targets.		
2.1.1	Implement a central register (or develop the functionality within Condor) which allows details of all investigative powers exercised to be captured, maintained, and reported against.	IBAC was in the process of developing standard reporting in IBAC's systems to measure and monitor the number of coercive powers exercised within a given period.	This recommendation can be considered closed. This will be on-going as part of business-as-usual activities.
2.1.2	Include further guidance to staff in relevant internal policies and procedures on the type of information and level of detail that needs to be included in notifications to the VI when coercive powers are exercised.		This recommendation can be considered closed.
2.2.1	All policies and procedures overdue for review in the latest risk and assurance report are reviewed and updated to reflect IBAC's current processes.		This recommendation can be considered closed. IBAC has processes to review and update policies and procedures. Further improvement opportunity is in recommendation 12 of this performance audit report 2026.
2.2.2	Implement the investigations framework to support better prioritisation and management of investigation activities.	IBAC was in the process of implementing its investigations framework to support better prioritisation and management of investigation activities.	This recommendation can be considered closed. IBAC has an investigations framework. Embedding into day-to-day processes will be part of IBAC's continuous improvement process.

Section Ref.	Recommendations	IBAC's response	OCM's follow up comments
2.3.1	Identify and document shared risks. This should include the identification of the relevant forum or communications undertaken with parties sharing the risk.	IBAC was in the process of identifying and documenting shared risks.	This recommendation can be considered closed. IBAC provided a presentation showing shared risks and agencies they relate to. Information on who this was presented to has not been provided. Next steps outline meeting with agencies.
2.3.2	Identify (if applicable) state significant risks that impact IBAC as required by Victorian Government Risk Management Framework (VGRMF). Develop and implement an approach to managing applicable state significant risks. This can be incorporated into current risk management policies and procedures.		IBAC advised they did not identify any state significant risks.
2.3.3	Develop a centralised register that includes all recommendations raised from independent and external reviews performed and track and report on the progress of implementation. This will help ensure adequate implementation of recommendations which are accepted by IBAC and provide visibility to the executive that issues are being rectified.		This recommendation can be considered closed. The register has been developed.
2.4.1	Document in the planning and reporting policy the approach IBAC took to communicate and provide awareness of the 2021 strategic planning outputs (i.e. annual plan, strategic plan) to all staff to ensure it is consistently implemented when required in future.		This recommendation can be considered closed. It is an on-going activity that IBAC include in their communication strategies, procedures and processes.

Section Ref.	Recommendations	IBAC's response	OCM's follow up comments
2.5.1	Make the pre-employment screening of misconduct in the Victorian public sector a mandatory check for potential IBAC employees (if applicable).		This recommendation can be considered closed. These are in documented in the personnel security policy.
2.5.2	Implement a reporting process to identify any employees who are yet to complete the annual Change of Circumstance (COC) declaration process by the relevant due date to ensure every employee is aware and acknowledges their security obligations.		This recommendation can be considered closed.
3.1.1	While noting IBAC is implementing time attribution more broadly for Operations, IBAC should perform a costs vs benefits analysis of implementing: Time attribution for Operations on a task/activity basis; that is, where staff assign their time to specific operations would capture details of actual time spent on operations and allow more informative reporting, analysis and planning. Time attribution for other non-corporate areas in IBAC (e.g. A&R, P&C and Legal).		This recommendation is partially implemented. IBAC is trialling time sheet system for investigations team.
3.3.2	Implement a resource planning system to enable forecasting of upcoming work, planned work and resourcing (including staff leave,	IBAC is in the process of developing a scheduling tool to understand employee capacity across the Operations division.	This recommendation is not yet implemented. IBAC has undertaken initiatives to understand workforce capacity and capability.

Section Ref.	Recommendations	IBAC's response	OCM's follow up comments
	start and end dates of temporary or fixed term staff).		
3.3.3	Enforce standard naming convention for all documents stored on TRIM.		This recommendation can be considered closed. Policy for file naming convention was being developed in 2021 and reviewed and updated in 2025.
3.5.1	Leverage the findings/recommendations of the external review to address gaps in BP3 measures to develop an effective collection of measures that accurately reflects IBAC's performance to inform Parliament and the wider community.	IBAC was in the process of implementing better performance measurement which is leveraging the findings/recommendations of the external review to address gaps in BP3 measures to develop an effective collection of measures that accurately reflects IBAC's performance to inform Parliament and the wider community.	This recommendation can be considered closed. New measures developed since the last audit.
3.5.2	Develop a structured approach to regularly reviewing BP3 measures and internal performance measures to ensure these measures remain relevant to IBAC's strategic priorities and objectives and accurately reflect performance.	IBAC was in the process of improving performance measurement needs to include a structured approach to regularly reviewing BP3 measures and internal performance measures to ensure these measures remain relevant to IBAC's strategic priorities and objectives and accurately reflect performance.	This recommendation can be considered closed. There is an annual review of BP3 measures.

Section Ref.	Recommendations	IBAC's response	OCM's follow up comments
3.6.1	IBAC to include a measure of public trust and confidence in its prevention initiatives measured through a half-yearly survey with the results published. This will supplement the existing feedback on its forums and training initiatives.		This recommendation can be considered closed.
4.3.1	IBAC should finalise and authorise the draft guidance to support staff in making a public interest disclosure to the Victorian Inspectorate.		This recommendation can be closed.
4.3.2	IBAC needs to understand why employees are not willing to formally report incidents. IBAC should continue to use the PMS survey and monitoring of incident reporting as a measure of effectiveness.		This recommendation can be closed. Refer to recommendation 16 of this performance audit report 2026.
4.5.1	Implement the recommendations from the mwah report to address gaps in workforce planning.		This recommendation is partially implemented. IBAC has undertaken initiatives to address workforce capability and planning. However, a structured, organisation-wide approach linking capability needs, workforce planning and development activities is not yet fully established. Refer to Recommendations No. 17 and 18 of this performance audit report of 2026.
4.5.2	Review 2022 PMS survey results concerning workforce planning to identify key issues that		This recommendation can be considered closed.

Section Ref.	Recommendations	IBAC's response	OCM's follow up comments
	have not been raised through the mwah report and devise an implementation plan to address these issues and strengthen IBAC's workforce planning.		IBAC has undertaken variety of key steps like workshops and training.
4.5.3	Ensure the People Strategy 2022 is implemented and IBAC is collecting relevant information to assess the strategy's effectiveness.		This recommendation can be considered closed.
4.6.1	Conduct a training needs analysis for VPS employees.		This recommendation is on hold by IBAC.
4.7.1	Establish and maintain a register of contractors which will record all relevant screening and checks conducted and track labour hire.		This recommendation can be closed. IBAC has a register of contractors.
4.7.2	Establish clear guidance material in relation to the engagement and management of contractors, including: • a definition of 'contractor' and the protocols which apply to these individuals. • providing explicit instructions on security clearances. • providing explicit offboarding and onboarding requirements.		This recommendation can be considered closed.

Appendix 3 - Examples of documents reviewed during the audit

Document title
Independent Broad-based Anti-corruption Commission Act 2011 (Vic)
Public Interest Disclosures Act and Crimes (Controlled Operations) Act
The IBAC plan 2021-25
The IBAC strategy 2025-28
Annual plan 2022-23
Annual plan 2023-24
Annual plan 2024-25
Annual-report 2022-23
Annual-report 2023-24
Annual-report 2024-25
Divisional plans 2025-26
Budget bid papers for the 2023-24 and 2024-25
Corporate governance committee papers (relevant to the audit)
Financial management compliance reports
Victorian budget paper no. 3: service delivery 2023–24
Victorian budget paper no. 3: service delivery 2024–25
Audit and Risk Management Committee papers, including relevant internal audit reports, and management reports on information and cyber security
Information security related papers, including cybersecurity dashboards and updates to governance committee
IBAC protective data security plan
Public hearing into IBAC legislative framework
Operation Turton special report - September 2024
Operation Leo special report - October 2024
IBAC stakeholder management system business rules (draft)
IBAC stakeholder engagement framework 2021
Strategic IBAC Vicpol stakeholder engagement plan
Procurement policy September 2021
Complaints and enquiries management policy 2019

Document title
Complaints and enquiries management procedure August 2019
Conducting and Finalising an Investigation November 2023
Conducting and Finalising an Investigation November 2024
External Comm and Reporting Framework June 2024
External Comm and Events September 2023
Intake and assessment policy 2024
Intelligence charter 2024
Intelligence framework 2024
Intelligence policy 2024
Managing complex complainant behaviour 2023
Preliminary inquiry and investigation threshold guideline 2023
Public interest disclosures (PID) framework 2023
Public interest disclosures (PID) policy 2024
Assessment & review quality assurance framework 2023
Referral (s73) procedure 2023
Complaint risk and complexity framework 2022
Strategic Intelligence and Innovation Committee Terms of Reference
Budget-independence-for-victorias-independent-officers-of-parliament-october-2022
Joint paper - Advancing budget transparency for Victoria's core integrity agencies

Appendix 4 - Position titles of key internal stakeholders interviewed

Position Title
Commissioner, IBAC
Chief Executive Officer, IBAC
Chair, Audit and Risk Management Committee
Executive Director, Corporate Services
Executive Director, Prevention and Communication, People and Culture
Executive Director Operations
Acting Executive Director Legal & Compliance
Executive Director Complaint & Assessment Services
Acting Executive Director Prevention & Communication
Director Strategy & Risk
Director, Public Law, Policy & Oversight
Director, Investigations
Director, Strategic Intelligence
Acting Director, Finance & Procurement
Director, Policy, Research and Reviews
Director, People, Culture & Capability
Acting Director, Information & Digital Services
Manager, Strategy & Performance
Strategic Advisor to Executive Director, Legal & Compliance
Strategic Advisor, Prevention & Communication
Manager, Engagement
Manager, Risk and Integrity
Manager, Complaints and Assessments Services
Manager, Procurement
Complaints Assessment Officer
Senior Lawyer – Administrative Law & Legislation
Leading High Tech Crime Specialist
Manager Assessment
A/Director Surveillance

Position Title
Strategic Intelligence Officer
A/Senior Intelligence Analyst – Operational Intelligence Unit

Appendix 5 - Internal stakeholders' feedback and input

As part of this performance audit, OCM invited 17 IBAC staff members to provide feedback and input into the audit. The selection approach sought to achieve broad organisational coverage by including employees from different functional areas, roles, and levels of responsibility. Consideration was given to business units involved in high-risk or key operational activities, including investigations, surveillance, digital forensics, intelligence, legal services, and complaint handling.

Of these, 7 staff accepted the invitation and were interviewed. The interviews focused on staff experience, perceptions and observable outcomes. Responses were considered at an aggregate level and were not attributed to individual staff and participation was voluntary.

Staff feedback generally reflected a positive view of IBAC's integrity culture and commitment to its role. Staff also provided observations on how organisational processes and systems operate in practice. The feedback was considered alongside other audit evidence in forming the findings, conclusions and improvement opportunities contained in this report.

Appendix B
Performance audit of Integrity Oversight Victoria 2026

Performance Audit of Integrity Oversight Victoria 2026

Report to the Integrity and Oversight Committee

31 July 2026

O'Connor Marsden
& Associates Pty Limited

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Level 31, 120 Collins St
Melbourne VIC 3000
1300 882 633
www.weareocm.com

31 July 2026

The Chair, Integrity and Oversight Committee
Parliament of Victoria
Parliament House, Spring Street
East Melbourne, Victoria 3002

Dear Dr Read,

Performance audit of Integrity Oversight Victoria 2026

We are pleased to provide the report on Performance Audit of Integrity Oversight Victoria 2026. OCM has consulted with IOV throughout the audit and considered its feedback in finalising this report.

The report addresses the requirements set out by the Integrity and Oversight Committee (IOC). This audit concluded that, IOV was achieving the objectives of the Integrity Oversight Victoria Act 2011 (IOV Act), in material respects, as they related to the indicators of performance assessed, during the audit period (July 2023 to June 2025). The report identifies opportunities for improvement and includes recommendations as outlined in Section 2 of this report.

The Chief Integrity Inspector's response is in Section 3 of the report. IOV's responses to the recommendations of this report are included in Appendix 1. We also assessed the implementation status of recommendations arising from the 2022 independent performance audit of IOV. The results of that assessment are set out in Appendix 2.

We acknowledge the cooperation and engagement of the Committee and Secretariat, and of the IOV, including the Chief Integrity Inspector, the Chief Executive Officer, and staff throughout the audit.

Yours sincerely,

Catherine Blunt

Partner

OCM

Contents

Responsibility, limitations and compliance

The IOV is responsible for providing us with timely access to the information we determine will be audited. Because of the inherent limitations of an assurance engagement, together with the inherent limitations of any internal control system, there is an unavoidable risk that some deviations in the performance or operation of controls, which are material individually or in combination, may not be detected, even though the engagement is properly planned and performed per the assurance standards.

Our work cannot be relied upon to disclose irregularities, including fraud, other illegal acts, or errors that may exist. However, we will inform you of any such matters as they come to our attention in the performance of our services.

Our report will be prepared solely for the use of the Victorian Legislative Council and Legislative Assembly, at the request of their Integrity and Oversight Committee. No responsibility to any other party shall be accepted, as this report has not been prepared, and is not intended for any other purpose.

1. Report overview

1. The IOC appointed OCM to undertake this performance audit. This report presents the results of the performance audit of Integrity Oversight Victoria (IOV).

2. The objective of the audit is to assess whether in carrying out its statutory functions and related activities, IOV is meeting the objectives of the Integrity Oversight Victoria Act 2011 (IOV Act). The focus of this audit is on evaluating the performance of IOV's functions in relation to 4 integrity bodies (in-scope entities): Independent Broad-based Anti-corruption Commission (IBAC), Victorian Ombudsman (VO), Office of the Victorian Information Commissioner (OVIC), and Parliamentary Workplace Standards and Integrity Commission (PWSIC).

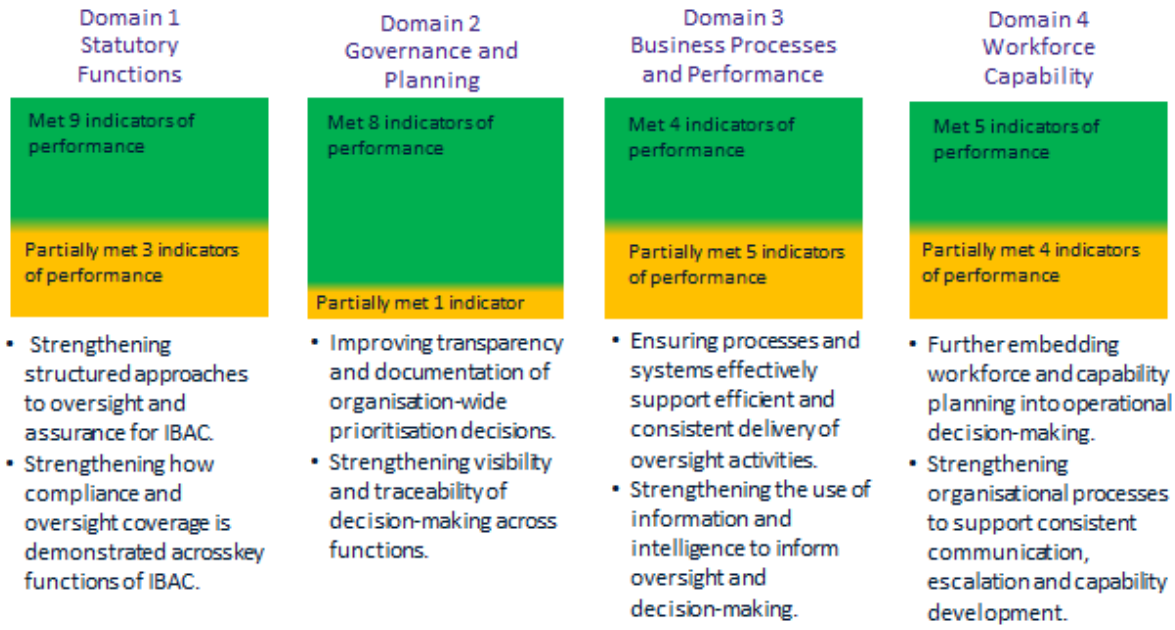
Conclusion

3. Overall, IOV was achieving the objectives of the IOV Act, in material respects, as they related to the indicators of performance assessed, during the audit period (July 2023 to June 2025). IOV performs its statutory oversight functions, including complaints handling, inspections, monitoring of coercive powers, and engagement with integrity bodies within its jurisdiction. It maintains governance, risk management and planning processes that support delivery of its functions and accountability to Parliament.

4. IOV has established processes, systems and workforce arrangements that enable it to operate effectively within an evolving oversight environment. It has demonstrated an ability to adapt and mature its approaches over the audit period, including strengthening inspection practices, undertaking some workforce planning and improving its intelligence capabilities.

5. However, to sustain performance and respond to increasing complexity in the integrity system, IOV will need to continue strengthening the consistency of its structured oversight and assurance approaches across its functions. This includes improving how its operating model, comprising information handling practices, supporting systems, resource capacity, enables, efficient and consistent execution of oversight activities.

Key improvement opportunities



2. Recommendations

Domain 1
It is recommended IOV: 1. Continues to enhance and maintain its legislative mapping of IBAC's obligations as part of its continuous improvement process. 2. Strengthens its approach to reviewing IBAC's policies and procedures that relate to the legality and propriety of IBAC's activities, as part of IOV's continuous improvement, to support a more structured and consistent assessment of their effectiveness, while balancing risks. 3. Strengthens its approach to reviewing the Victorian Ombudsman's public interest disclosure procedures, as part of IOV's continuous improvement, to support a more structured and consistent assessment of compliance with PID Act requirements.
Domain 2
4. It is recommended IOV establishes and consistently applies a method to document prioritisation decisions of its operations across the organisation. This should include, recording what work is prioritised, progressed or deferred, the rationale for those decisions, who approved them, and how priorities are reviewed and adjusted in response to changing workloads and demands. This could be done through existing governance forums or planning documents, so that key decisions regarding prioritisation activities across functions are clearly documented and accessible.
Domain 3
It is recommended IOV: 5. Reviews and updates policies and procedures based on prioritisation to ensure key guidance is current, finalised, and easy for staff to locate and apply in practice. Priority should be given to documents that support core activities. 6. Develops a business case to support further and progressive uplift of its technology environment. The business case should: • identify priority areas where current processes rely on manual handling and or limit efficient use of information • assess options to enhance system capability, including improving data extraction, reporting and integration between systems • consider approaches that are proportionate to IOV's size and security requirements, including staged or iterative improvements • outline a staged and proportionate approach to implementation, including how improvements will be prioritised, progressed and resourced, considering capacity constraints. 7. Continues to develop and embed its Strategic Workforce Plan as a planning tool and uses it to inform workforce and capability-related decisions. This should include: • demonstrating clear links between identified future capability needs, resource allocation, role design, and prioritisation of work

- adopting a consistent and forward-looking approach to identifying and analysing capability needs and using this to inform planning and decision making over time.

8. Develops an intelligence approach that supports consistent analysis and monitoring of trends in complaints, notifications and oversight activities. The approach should aim to improve how intelligence insights inform decision-making and guidance for oversighted bodies. This can include how current systems support intelligence gathering, holdings and analysis, and whether capability can be improved through using alternative systems.
9. Considers how existing financial and operational information can be used, in a proportionate way, to support decision-making on prioritisation and allocation of resources across its activities.

Domain 4

It is recommended IOV:

10. Strengthens its staff communication and escalation arrangements by:
    - reinforcing how concerns raised through different reporting channels are recorded, tracked and escalated across IOV
    - considering how information from reporting channels and staff surveys can be reviewed together to identify themes or emerging risks
    - using this information to inform communication and oversight of how concerns are addressed over time.
11. Strengthens its complaints, public interest disclosure and grievance handling arrangements by reinforcing:
    - internal roles, responsibilities and step-by-step processes for receiving, triaging, escalating and managing matters
    - how matters would be recorded, tracked and monitored.
12. Continues to strengthen its approach to workforce planning by:
    - continuing to develop and use its workforce planning activities to identify and prioritise capability gaps, supported by continuing initiatives such as cross-functional development and lateral capability building
    - linking these risks and gaps to targeted retention, succession and development actions
    - monitoring and reviewing workforce planning outcomes to ensure risks are addressed over time.
13. Continues to strengthen its approach to workforce capability planning by:
    - completing the skills gap analysis and using it to inform prioritisation of capability needs
    - strengthening how identified capability gaps are linked to targeted recruitment and training responses
    - monitoring how these responses address identified capability risks over time.

3. The Chief Integrity Inspector's response

OFFICIAL

Integrity Oversight Victoria

24 July 2026

Cathy Blunt
Partner
O'Connor Marsden & Associates Pty Limited

Dear Cathy

Performance audit of Integrity Oversight Victoria

Thank you for your letter of 3 July 2026 providing a copy of the proposed report to the Parliament of Victoria's Integrity and Oversight Committee on the performance of Integrity Oversight Victoria for the period covering July 2023 to June 2025.

Our role is to provide the Parliament and the people of Victoria with independent assurance the 13 integrity bodies we oversee act lawfully and properly in the performance of their functions. Where we identify non-compliance or other areas for improvement, we address these with the relevant integrity body and work with them to continuously improve. In doing so, together we deliver a trusted integrity system that strengthens confidence in the Victorian public sector.

I am pleased that overall, IOV has achieved the objectives of the *Integrity Oversight Victoria Act 2011* in material respects and demonstrates a strong integrity culture and an ability to effectively adapt and mature within an evolving oversight environment. I acknowledge the recommendations in this report reflect the continuous improvements IOV is making to our operating model, supporting systems, information handling and resource capacity.

As you know, IOV and the integrity bodies we oversee operate within an integrity system that faces ongoing challenges, including cost pressures and fiscal constraints. Our ability to deliver on our strategic objectives and priorities, including implementation of these recommendations, will be determined by our resource capacity and funding.

Thank you for OCM's constructive engagement with IOV in conducting the audit.

Yours sincerely

LMacleod

Louise Macleod
Chief Integrity Inspector

integrityoversight.vic.gov.au

PO Box 617 Collins Street West
Melbourne VIC 8007

OFFICIAL

4. Background

6. The Integrity and Oversight Committee (IOC) appointed OCM to undertake this performance audit. The IOC has outlined this appointment and the specifications for the audit in their report: *The appointment of a person to conduct the independent performance audit of the Independent Broad-based Anti-corruption Commission and Integrity Oversight Victoria (December 2025)*, published under the authority of the Parliament of Victoria.

7. Integrity Oversight Victoria (IOV) is an independent statutory body established under the IOV Act. The Chief Integrity Inspector leads IOV and is an independent officer of the Parliament of Victoria. IOV's role is defined through its statutory functions, which guide how it conducts oversight of integrity bodies.

IOV's statutory functions in relation to in-scope entities

8. IOV's statutory functions include reporting to Parliament directly and through the Attorney-General (during the audit period however this changed to Special Minister of State in April 2026), making recommendations and overseeing the integrity bodies within its jurisdiction. Figure 4.1 highlights key functions relevant to entities in scope of this audit.

9. In performing these statutory responsibilities, IOV operates within a defined resourcing and funding framework, which influences how oversight activities are prioritised and delivered. Consideration of budgets, workforce capacity and operational demands provides context for understanding IOV's performance across the audit period.

Figure 4.1 Key functions of IOV

Source: OCM representation of information from the IOV Act

Budgets, resources and operations

17. Complaint handling is a core component of IOV's statutory oversight functions and reflects demand relative to available resources and capacity. On receiving complaints, IOV assesses whether they are within jurisdiction under the PID Act and the IOV Act.

18. The complaints and enquiries received during the audit period are shown in figure 4.2. Complaints and enquiries increased by 22 in 2024-2025, while Full Time Equivalent (FTE) remained stable at approximately 27.

Figure 4.2 Complaints and Enquires received in 2023- 2025

Year	FTE / Staff	Enquiries	Complaints
2023–24	30 staff / 26.9 FTE	248	119
2024–25	30 staff / 27.5 FTE	259	130

19. The overall number of enquiries received by IOV increased from 248 in 2023–24 to 259 in 2024–25 (an increase of 11 enquiries or 4.4%). The increase was primarily driven by enquiries relating to IBAC and VO.

20. IBAC enquiries increased by 36.8%, while VO enquiries rose by 23.8%. Together, these two agencies accounted for 104 enquiries in 2024–25, representing approximately 40% of all enquiries received. This is consistent with IBAC's and VO's scale and the breadth of matters within their jurisdiction.

21. The enquiry data in figure 4.3 shows an increase in enquiries relating to IBAC and VO, as well as an increase in enquiries classified as "unclear". These trends affect how enquiries are understood and managed within the integrity and oversight framework.

Figure 4.3 Agency-wise Breakdown of Enquiries

Enquiry Type	2023–24	2024–25	Change
Out of Jurisdiction	105	97	-7.6%
IOV	17	13	-23.5%
IBAC	38	52	+36.8%
VO	42	52	+23.8%
OVIC	5	2	-60.0%
Other Body	7	5	-14.3%
Unclear	34	37	+8.8%
Total	248	259	+4.4%

22. Total complaints in figure 4.4 increased from 119 in 2023–24 to 130 in 2024–25, representing a 9.2% increase.

Figure 4.4 – Complaints breakdown

Complaint Type	2023-24	2024–25	Change
IBAC Complaints	79	83	+5.1%
Victorian Ombudsman Complaints	31	33	+6.5%
Other Bodies (including OVIC & PWSIC)	9	14	+55.6%
Total Complaints	119	130	+9.2%

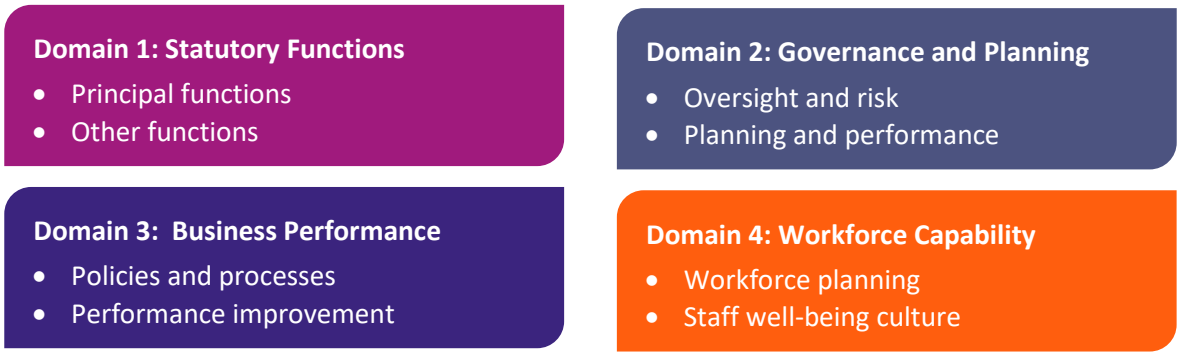
23. The growth in complaints exceeded the growth in enquiries (9.2% compared to 4.4%), indicating a higher proportion of public contacts progressed to formal complaints. This affects the volume and complexity of complaint-handling activity relative to available resources.

5. Audit objectives

24. The objective of the audit is to assess whether in carrying out its statutory functions and related activities, IOV is meeting the objectives of the IOV Act. The focus of this audit is on evaluating the performance of IOV's functions in relation to 4 integrity bodies (in-scope entities): Independent Broad-based Anti-corruption Commission (IBAC), Victorian Ombudsman (VO), Office of the Victorian Information Commissioner (OVIC), and Parliamentary Workplace Standards and Integrity Commission (PWSIC).

25. The IOC has specified that, in assessing whether and how IOV has met the objectives of the IOV Act, the audit will focus on performance across four domains against the specified indicators of performance. Figure 5.1 shows the details of the audit focus and scope.

Figure 5.1 Audit focus



Audit approach

26. This audit has been undertaken in accordance with the IOC's audit specification. IOC determined the audit objective and specified the domains and indicators of performance used to assess whether IOV was meeting the objectives of the Act during the audit period.

27. It is a performance audit conducted under the Australian Standard on Assurance Engagements ASAE 3500 Performance Engagements and ASAE 3100. The audit has been designed to provide reasonable assurance against the audit objective, using the performance indicators set out in sections 6 to 9 of this report.

28. OCM used several audit procedures to assess the design, implementation and operating effectiveness of processes for each indicator based on the sufficiency and appropriateness of audit evidence. The audit procedures were planned and performed to obtain sufficient and appropriate evidence to support conclusions against each indicator, having regard to materiality and audit risk.

29. In forming assessments against the indicators of performance, OCM applied the rating criteria set out in Figure 5.2. These assessments are based on the sufficiency and appropriateness of audit evidence assessed to date.

30. Because of the inherent limitations of an assurance engagement, together with the inherent limitations of any internal control system, there is an unavoidable risk that some deviations in the performance or operation of controls, which are material individually or in combination, may not be detected, even though the engagement is properly planned and performed per Australian Standard on Assurance Engagements ASAE 3500 Performance Engagements and ASAE 3100.

Figure 5.2: Rating criteria

Rating	Indicators of performance
Met	Audit evidence assessed to date was considered sufficient and appropriate to support an assessment that all aspects of the indicator were achieved.
Partially met	Audit evidence assessed to date was considered sufficient and appropriate to support an assessment that some, but not all, aspects of the indicator of performance were achieved.
Not met	Few or no aspects of the indicator of performance were achieved, and or sufficient and appropriate audit evidence does not exist for this indicator of performance.

31. In undertaking the audit, we considered the operating context of Victorian integrity organisations, the legislative framework governing IOV's functions, and relevant Victorian public sector frameworks and policies. Our work included review of IOV's governance and management, policies and procedures, workflow processes for complaints management, and published outputs, including investigation reports, better practice guides and annual reports.

32. The audit involved engagement with IOV's executive and senior staff to understand how legislative requirements have been translated into operational processes and oversight activities. This included meetings with the Chief Integrity Inspector at the commencement of fieldwork, and with the Chief Executive Officer and team leaders, both collectively and individually. Position titles of key internal staff and external stakeholders interviewed during the audit are listed in Appendix 4. A summary of internal stakeholder feedback and input are included in Appendix 5.

33. The audit was led by Cathy Blunt, Partner, OCM, supported by a team senior OCM staff. Regular meetings were held with the Chief Executive Officer, who is the primary contact officer for the audit, to discuss progress and manage audit risks. Ongoing engagement has also occurred with the IOC Secretariat, including the provision of regular progress updates.

34. Examples of documents reviewed and key stakeholder interviews undertaken are summarised in Appendices 2 and 3 respectively.

Information Management

35. The audit did not assess decisions in individual cases. Accordingly, audit evidence, wherever possible, was drawn from policies, procedures, governance artefacts, aggregated data, metadata and statistical information, rather than case files or personal information.

36. Access to audit information was limited to authorised audit team members only. Any information deemed to be sensitive by IOV was reviewed in the presence of IOV officers.

37. Where documents contain sensitive information, IOV determined the extent of redaction required prior to access. PID constraints were operationalised by relying on IOV to exclude information likely to identify disclosers or the content of public interest complaints.

6. Domain 1 – Performance of principal and other statutory functions

38. IOC identified 12 indicators of performance to be assessed for Domain 1. We assessed that IOV meets 9 and partially meets 3 of these indicators, as shown in Figure 6.1

Figure 6.1 Audit results for each indicator of performances

Reference	Results	Indicators of performance
1.1	Met	Complaints received about relevant integrity bodies and their officers are efficiently and effectively assessed and responded to including unbiased and documented decisions for complaint outcomes, including any decisions to undertake investigations.
1.2	Met	The exercise of coercive powers by relevant integrity bodies is effectively monitored.
1.3	Met	Compliance with the legislation governing telecommunication interception, surveillance devices, or controlled operations conducted by relevant integrity bodies is assessed through inspections and reporting.
1.4	Met	The majority of recommendations made are adopted by relevant integrity bodies.
1.5	Met	The IOV's own complaint handling systems are accessible and responsive to the needs of diverse groups within the Victorian community.
	IBAC	
1.6	Partially met	IBAC's compliance with the IBAC Act and other relevant laws is monitored and assessed.
1.7	Met	Public interest disclosures (PIDs) made about IBAC, and its officers are efficiently and lawfully assessed and responded to including undertaking investigations where required.
1.8	Partially met	The appropriateness and effectiveness of IBAC policies and procedures that relate to the legality and propriety of IBAC's activities (including those relating to public interest disclosures) are reviewed and assessed.
1.9	Met	IBAC's performance of its public interest disclosure function is overseen effectively.
1.10	Met	IBAC's interactions with other integrity bodies are effectively monitored to ensure compliance with relevant laws.
	VO	
1.11	Partially met	PID procedures of the Victorian Ombudsman are reviewed to ensure compliance with PID Act requirements.
	VO OVIC PWSIC	
1.12	Met	Compliance with procedural fairness obligations is monitored.

1.1 Complaints received about relevant integrity bodies and their officers are efficiently and effectively assessed and responded to including unbiased and documented decisions for complaint outcomes, including any decisions to undertake investigations.

39. IOV meets this indicator of performance. Overall, the evidence demonstrates that complaints were assessed, decisions were made by authorised officers, and responses were provided. Documented guidance and tools support how complaints are received, assessed, progressed and closed. Complaint handling workflows set out key stages, decision points, timeframes and escalation pathways. Progress and timeliness are monitored through the case management system, supported by triage checklists to guide initial assessment and allocation.

40. Assessment tools support evidence-based decision-making. Documented frameworks set out how decisions to undertake, or not undertake, investigations are made, and support recording of the rationale for decisions. Complaint records are maintained in the case management system to record assessments, decisions and actions taken. Process changes and governance documentation have been updated to reflect current practices.

41. Sample testing showed that complaint decisions were made and communicated in line with documented processes. Complaint outcomes were documented and supported by available records. Additional information was obtained where required to support decisions.

1.2 The exercise of coercive powers by relevant integrity bodies is effectively monitored.

42. IOV meets this indicator of performance. It has defined processes to receive information about the exercise of coercive powers by relevant integrity bodies. Monitoring activities include the use of standardised review checklists and workflows tailored to different types of coercive powers.

43. Where issues arise from the review of coercive powers, processes exist to document those issues and support escalation through established channels. Monitoring information can inform engagement, reporting practices and follow-up activity.

44. The use of coercive powers must be notified to IOV by integrity bodies within specified timeframes, in accordance with legislative requirements. Delays in the notification of the exercise of coercive powers, including summonses constitute non-compliance with these requirements. These matters are identified through IOV's monitoring of coercive powers and inform its oversight activities.

1.3 Compliance with the legislation governing telecommunication interception, surveillance devices, or controlled operations conducted by relevant integrity bodies is assessed through inspections and reporting.

45. IOV meets this indicator of performance. It conducts scheduled statutory inspections to assess compliance with legislation governing the use of covert powers by relevant integrity bodies. Inspections are scheduled across the year and cover different agencies and covert powers regimes. Inspection activity is supported by documented inspection guidance, manuals and power-specific checklists that describe how inspections are planned, conducted and reported.

46. Inspection processes include the use of tools to assess statutory compliance and identify any issues arising from the exercise of covert powers. Inspection outcomes are reported through formal inspection reports and supported by governance oversight of inspection methodologies and reporting approaches.

47. IOV has developed inspection manuals and operational guidance to support consistent inspection practice. The updated inspections manual, approved in April 2026, documents current

inspection practices, responsibilities of inspecting officers, inspection procedures and reporting templates. This guidance reflects legacy practice and more recent updates and is intended to support statutory inspection functions across agencies.

1.4 The majority of recommendations made are adopted by relevant integrity bodies.

48. IOV meets this indicator of performance. It tracks and monitors the follow up and adoption status of recommendations made to relevant integrity bodies. Recommendation information, including actions to be taken by integrity bodies, is recorded in a central tracking spreadsheet.

49. Correspondence with integrity bodies supports follow-up and closure of recommendations. Adoption of recommendations is included in IOV's annual reports. Reported information indicates that most recommendations are adopted by integrity bodies.

Improvement opportunity

50. Processes for maintaining the central recommendations register are not formally documented. Documenting procedures, including responsibilities and update requirements, would support consistency in maintaining the register and strengthen assurance over the completeness and accuracy of recommendation tracking.

1.5 The IOV's own complaint handling systems are accessible and responsive to the needs of diverse groups within the Victorian community.

51. IOV meets this indicator of performance. Accessible complaint pathways are available for diverse groups. Complaints and public interest disclosures can be lodged online or offline, by telephone, email or post. Documented materials direct complainants to external support services, including translating and interpreting services and other accessibility supports, and provide contact options where additional assistance is required.

52. Complaint handling processes allow access needs and barriers to be identified and addressed. Complaint and disclosure forms include optional fields for complainants to record relevant circumstances. Operational records show that staff provide support such as interpreter services, transcripts or communication summaries where required.

53. Secure and anonymous complaint options allow engagement with complainants who choose not to disclose their identity. Encrypted communication enables follow-up while maintaining anonymity. IOV also provides access to welfare support from a mental health provider in limited circumstances.

1.6 IBAC's compliance with the IBAC Act and other relevant laws is monitored and assessed.

54. IOV partially meets this indicator of performance. It monitors IBAC's compliance with the IBAC Act and other relevant laws through its core oversight functions. These include inspections of covert powers, monitoring of coercive powers notifications, complaint handling, investigations and other risk-based monitoring. Compliance with legislation governing the use of covert powers, including relevant Commonwealth and Victorian laws, is monitored and reported through inspection functions. These are supported by established procedures and guidance. Formal cooperation arrangements, the memorandum of understanding, between IOV and IBAC have been established to support information sharing and oversight of compliance-related matters.

55. IOV is refining its processes to develop a consolidated view of IBAC's broader legislative obligations to support oversight and monitoring activities. This is intended to provide a structured basis for identifying and monitoring compliance with a broader range of relevant legislative requirements.

Improvement opportunity

56. IOV's legislative mapping of IBAC's obligations is being developed to identify a more complete and structured view of legislative requirements and monitoring activities. The legislative mapping activity worksheet includes areas where monitoring approaches are continuing to be defined. Strengthening this work would enhance IOV's ability to demonstrate that all relevant legislative obligations are systematically identified and subject to defined monitoring.

Recommendation 1

It is recommended IOV continues to enhance and maintain its legislative mapping of IBAC's obligations as part of its continuous improvement process.

1.7 Public interest disclosures (PIDs) made about IBAC and its officers are efficiently and lawfully assessed and responded to including undertaking investigations where required.

57. IOV meets this indicator of performance. PID assessment processes support the review and resolution of disclosures once they have been identified as public interest disclosures. Annual reporting, governance documentation, oversight activities and operational records maintain detailed information on the assessment, investigation and monitoring of PIDs.

58. PID oversight processes have developed over 2023–25. This is reflected through an increase in completed assessments and investigations, enhanced monitoring and reporting practices, and more structured documentation of governance and operational oversight activities.

1.8 The appropriateness and effectiveness of IBAC policies and procedures that relate to the legality and propriety of IBAC's activities (including those relating to public interest disclosures) are reviewed and assessed.

59. IOV partially meets this indicator of performance. It reviews IBAC's policies and procedures through its oversight activities, including inspections, monitoring of notifications, public interest disclosure oversight and other targeted reviews where risks or issues are identified. Documented arrangements also provide for IBAC to provide updated policies and procedures to IOV as they are developed or revised.

60. IBAC provided IOV 88 policies and procedures under the Memorandum of Understanding relating to its operational functions. IOV advised that this is a large number to review, with respect to the limited resources for proactive activities. As a result, IOV has adopted a risk-based approach to reviewing policies.

Improvement opportunity

61. It is acknowledged IOV's approach to reviewing IBAC's policies and procedures is primarily risk-based and responsive to identified issues. Developing a more structured framework, while balancing a reactive and proactive approach, to undertake these reviews would strengthen assurance that their effectiveness is assessed in a systematically.

Recommendation 2

It is recommended IOV strengthens its approach to reviewing IBAC's policies and procedures that relate to the legality and propriety of IBAC's activities, as part of its continuous improvement, to support a more structured and consistent assessment of their effectiveness, while balancing risks.

1.9 IBAC's performance of its public interest disclosure function is overseen effectively.

62. IOV meets this indicator of performance. It oversees IBAC's public interest disclosure function through risk-based review activities, including the ability to review IBAC's procedures at any time in accordance with its statutory oversight functions. The timing and focus of reviews are informed by identified risks, emerging issues and relevant legislative or administrative changes.

63. During 2023–24, IOV, IBAC and VO engaged on a shared interpretation of provisions within the PID Act. This work informed IOV's oversight of IBAC's PID function, including consideration of how the legislation is applied in practice.

64. IOV engaged with IBAC on the implications of how the PID Act interacted with other aspects of the legislative framework. A detailed review of IBAC's public interest disclosure procedures was underway in February 2026, informed by this work and ongoing developments in the interpretation of legislative requirements.

1.10 IBAC's interactions with other integrity bodies is effectively monitored to ensure compliance with relevant laws.

65. IOV meets this indicator of performance. IOV has arrangements in place to monitor IBAC's interactions with other integrity bodies. Oversight activities are primarily undertaken through complaints handling, investigations, referral monitoring, and targeted monitoring projects. IOV receives and considers information relating to referrals, information sharing, and interactions with other oversight bodies, particularly in higher-risk areas.

66. The review identified that current oversight arrangements are largely reactive and focused on complex or high-risk matters. IOV does not presently have a documented proactive framework for monitoring all inter-agency interactions and acknowledged limited visibility over routine day-to-day interactions between IBAC and other integrity bodies. Work has commenced to strengthen these arrangements, including IOV establishing information sharing arrangements with the Commonwealth Ombudsman and receiving their inspection reports.

67. Risks or concerns identified through monitoring activities are escalated and addressed through complaints, investigations, correspondence, and targeted monitoring activities.

Improvement opportunity

68. Opportunities exist to strengthen formal escalation, follow-up, and routine monitoring processes, balancing risks and resources, to support more consistent oversight across all inter-agency interactions. Overall, IOV demonstrates oversight arrangements in this area, with further development required to establish a more comprehensive and proactive monitoring framework.

1.11 PID procedures of the Victorian Ombudsman are reviewed to ensure compliance with PID Act requirements.

69. IOV partially meets this indicator of performance. It reviews the Victorian Ombudsman's public interest disclosure procedures through a risk-based oversight approach. This includes targeted review activities and engagement with the Victorian Ombudsman on the application and interpretation of public interest disclosure obligations.

Improvement opportunity

70. While procedures are reviewed through oversight activities, this does not clearly demonstrate a structured and consistent approach to reviewing public interest disclosure procedures to ensure compliance with the PID Act requirements. As a result, there is reduced assurance that compliance is assessed systematically across VO's procedures under the PID Act.

Recommendation 3

It is recommended IOV strengthens its approach to reviewing the Victorian Ombudsman's public interest disclosure procedures, as part of its continuous improvement, to support a more structured and consistent assessment of compliance with PID Act requirements.

1.12 Compliance with procedural fairness obligations is monitored relating to VO.

71. IOV meets this indicator of performance. It monitors procedural fairness obligations for the Victorian Ombudsman through a range of oversight activities, including complaint analysis, investigations, monitoring projects and public reporting.

72. IOV considers procedural fairness issues relating to the Victorian Ombudsman, identifying recurring themes, emerging issues and opportunities for improvement. Evidence demonstrates that IOV monitors procedural fairness issues by analysing complaints and investigations to identify recurring issues. It also provides feedback and guidance to the Victorian Ombudsman and reports procedural fairness themes publicly.

73. IOV's annual reports highlight procedural fairness as a recurring area of focus and identifies improvements relating to decision-making, communication and handling of complaints. This approach supports the identification of procedural fairness risks at both individual and system-wide levels.

7. Domain 2 – Corporate governance and planning

74. IOC identified 9 indicators of performance for Domain 2. We have assessed that IOV meets 8 and partially meets 1 of these indicators, as shown in Figure 7.1.

Figure 7.1 Audit results for each indicator of performance

Reference	Results	Indicators of performance
2.1	Partially met	Adequate processes are in place for making sound and impartial decisions about determining operational priorities, and a method for evidencing such decision-making exists.
2.2	Met	Compliance with all statutory reporting obligations is met.
2.3	Met	Robust systems are in place for identifying and managing internal and external risks across relevant domains.
2.4	Met	Strategic planning processes (including, for example, those related to the IOV's annual plan) are robust and responsive to the external environment and include measures for assessing whether IOV has attained (and how it will maintain) the confidence of the public.
2.5	Met	Performance against strategic goals is effectively monitored, measured and publicly reported on.
2.6	Met	Internal business plans and staff work plans demonstrate how strategic objectives will be met and are well understood by staff.
2.7	Met	Consideration is given to effective methods reported on by like bodies nationally and internationally.
2.8	Met	Stakeholders/relevant parties involved in the execution of functions are effectively engaged and managed.
2.9	Met	Evidence-based submissions are made to support budget bids.

2.1 Adequate processes are in place for making sound and impartial decisions about determining operational priorities, and a method for evidencing such decision-making exists.

75. IOV partially meets this indicator of performance. It has designed structured processes to support decisions about operational priorities within its statutory functions. IOV's structure also aligns resources and activities to its statutory functions. However, there is no consistently documented method for evidencing how priorities are determined at the organisation level. This limits transparency and traceability of how prioritisation decisions are made across different areas of work,

including how competing demands for the organisation, as distinct from individual functions, are considered.

76. Operational manuals, policies and guidance set out the criteria used to assess and progress matters such as complaints, notifications, inspections and investigations. Decisions about how work is progressed are made by the Chief Integrity Inspector and delegated staff and are informed by advice and discussion through established governance processes and forums.

77. Governance roles are clearly defined, with a separation between advisory input and decision-making responsibility. Conflict-of-interest controls, tested elsewhere in the audit, further support independence in decision-making. These features provide safeguards that support sound decision-making about operational priorities.

Improvement opportunity

78. IOV applies a range of approaches to prioritising work within its functions, including through legislative requirements, annual planning and function-level decision-making. However, it cannot consistently demonstrate how operational priorities are determined and approved at the organisation level once matters are identified. This becomes more relevant where decisions involve balancing effort across functions or progressing discretionary or proactive work.

79. While records show discussion of operational activity and progress, they do not consistently demonstrate how organisational priorities are determined, the rationale for those decisions, or how competing matters across different areas of work were considered.

Recommendation 4

It is recommended IOV establishes and consistently applies a method to document prioritisation decisions of its operations across the organisation. This should include recording what work is prioritised, progressed or deferred, the rationale for those decisions, who approved them, and how priorities are reviewed and adjusted in response to changing workloads and demands.

This could be done through existing governance forums or planning documents, so that key decisions regarding prioritisation activities across functions are clearly documented and accessible.

2.2 Compliance with all statutory reporting obligations is met.

80. IOV meets this indicator of performance. It identifies and maintains oversight of its statutory reporting obligations through established governance and management processes. Key reporting requirements, including the preparation of annual reports and financial statements, are well understood within the organisation and assigned through executive responsibility. While these obligations are not consolidated into a single register, responsibility for meeting statutory reporting requirements is clear and exercised in practice.

81. IOV prepares and submits statutory reports in a timely and complete manner. Annual reports for the periods reviewed were prepared, approved and published in accordance with legislative requirements. No instances were identified where required statutory reports were not completed or were submitted late.

82. Governance oversight supports ongoing compliance with statutory reporting obligations. Preparation and approval of statutory reports are monitored through executive oversight, providing assurance that reporting requirements are met. These processes provide confidence that statutory reporting obligations are consistently met.

2.3 Robust systems are in place for identifying and managing internal and external risks across relevant domains.

83. IOV meets this indicator of performance. It has processes in place to identify and assess key internal and external risks that may affect the delivery of its statutory objectives. A Strategic Risk Register is maintained and reflects a broad range of risks relevant to IOV's operating context, including financial management, workforce capability, information security, wellbeing, reliance on external service providers, and the integrity oversight environment.

84. Risks are monitored and managed on an ongoing basis. The Strategic Risk Register is reviewed regularly, with updates to risk ratings, control effectiveness and risk appetite captured over time. This supports active monitoring of changes in IOV's risk profile and provides visibility of emerging and evolving risks.

85. Executive leadership and the Audit and Risk Committee receive and review risk information as part of their governance and assurance responsibilities. The Committee provides oversight and challenge consistent with its role, supporting organisational awareness and management of key risks.

2.4 Strategic planning processes are robust and responsive to the external environment and include measures for assessing whether IOV has attained the confidence of the public.

86. IOV meets this indicator of performance. It has established strategic planning processes that support clear direction and priorities. It is a multi-year strategic plan that sets out the vision, strategic priorities and intended outcomes. The plan is supported by annual plans that translate those priorities into planned activities and budgets.

87. Strategic planning is responsive to the external environment and emerging issues. IOV's strategic and annual plans reflect changes in the integrity system, including legislative reform and changes to its oversight responsibilities. Planning documents describe the operating environment and show how priorities and activities are adjusted in response to external developments, workload pressures and integrity system risks.

88. Strategic plans also recognise public confidence and trust in the integrity system as key aspirations. Planning documents emphasise transparency, accessibility, education and accountability as mechanisms to support and maintain that confidence. These are reflected in planned activities such as improving access to complaints mechanisms, delivering education and outreach, and public reporting on performance, recommendations and systemic improvements. While public confidence is not directly measured, these measures provide a proportionate approach to supporting confidence in IOV's role and work.

2.5 Performance against strategic goals is effectively monitored, measured and publicly reported on.

89. IOV meets this indicator of performance. It has defined performance measures for its strategic goals. These measures are set out in annual plans and align to IOV's strategic priorities and statutory functions, including integrity system impact, complaint and investigation timeliness, education activities and agency acceptance of recommendations. The measures provide a clear and proportionate basis for assessing progress against strategic objectives.

90. Performance against strategic goals is monitored and reviewed over time. IOV tracks results against defined targets across the reporting period and reviews performance as part of its internal governance and annual reporting processes. Performance information is used to explain progress, identify where targets are met or not met, and provide context for changes in performance, without undue emphasis on detailed operational metrics given IOV's size and role.

91. IOV publicly reports performance information in a clear and transparent way. Annual reports present performance measures, targets and results, supported by narrative explanation that provides context and explains performance outcomes and limitations. Public reporting links performance information to strategic priorities and statutory functions.

2.6 Internal business plans and staff work plans demonstrate how strategic objectives will be met and are well understood by staff.

92. IOV meets this indicator of performance. It translates strategic objectives into operational priorities through its annual planning processes. While IOV does not maintain stand-alone internal business plans for all business units, annual plans set out planned activities and priorities that operationalise strategic objectives across its core functions. Given IOV's size and oversight-only role, these arrangements provide a proportionate approach to internal business planning.

93. Additionally, strategic objectives are reflected consistently in annual priorities and planned activities, supporting alignment between IOV's strategic intent and its operational focus. Strategic priorities and organisational values are also reflected in individual performance and development processes, supporting staff awareness of organisational objectives in practice.

2.7 Consideration is given to effective methods reported on by like bodies nationally and internationally

94. IOV meets this indicator of performance. IOV has arrangements in place to identify and consider relevant practices from like bodies. It undertakes environmental and horizon scanning activities, primarily through legal and professional channels, to monitor developments relevant to integrity oversight. This includes monitoring legislative and case law developments, participating in national integrity forums, and engaging with professional networks and conferences. These activities support awareness of current practices used by comparable bodies.

95. IOV uses information from external practices to inform its approach at an organisational level. Environmental scanning and legal updates contribute to discussions around strategic planning and policy development. While decisions to adopt or not adopt specific practices from like bodies are not always documented as discrete decisions, the available evidence indicates that external information is considered in shaping IOV's approach.

96. IOV maintains awareness of emerging methods and trends relevant to its functions. Information gathered through environmental scanning, professional updates and participation in external forums is shared internally, supporting awareness of changes in the integrity landscape. These arrangements help ensure IOV remains informed of emerging issues and practices relevant to integrity oversight.

2.8 Stakeholders/relevant parties involved in the execution of functions are effectively engaged and managed.

97. IOV meets this indicator of performance. IOV has identified key stakeholders and relevant parties it engages with as part of its oversight role. These include integrity agencies, parliamentary committees, central government partners and staff. IOV engages most closely with a small number of key integrity bodies, supported by formal agreements such as memoranda of understanding with IBAC and the Victorian Ombudsman.

98. IOV engages stakeholders in ways that align with their roles and level of interaction with the organisation. For key integrity agencies, engagement occurs through formal arrangements, regular liaison and agreed escalation pathways. IOV also undertakes broader engagement activities, such as education and information initiatives, targeted to relevant audiences and delivered within available capacity.

99. IOV monitors stakeholder relationships through its executive and governance forums. These forums consider stakeholder engagement activities, emerging issues and key communications, and enable escalation where required. This supports oversight of key relationships and ongoing management of stakeholder engagement.

2.9 Evidence-based submissions are made to support budget bids.

100. IOV meets this indicator of performance. Budget submissions are supported by relevant financial evidence and analysis, which are subject to appropriate governance and approval. IOV's budget preparation processes use historical expenditure data, forecasting, variance analysis, and costing models to inform funding bids. These processes ensure that funding requests are supported by evidence and analysis aligned to operational needs.

101. Budget bids are reviewed through executive governance processes, ensuring that underlying assumptions and evidence are considered prior to submission. The core processes supporting evidence-based budgeting and governance are operating effectively.

8. Domain 3 – Business processes and performance

102. IOC identified 9 indicators of performance for Domain 3. We assessed that IOV meets 4 and partially meets 5 of these indicators, shown in Figure 8.1.

Figure 8.1 Audit results for each indicator of performance

Reference	Results	Indicators of performance
3.1	Met	Structured and evidence-based processes are in place for prioritising work against its statutory objectives.
3.2	Met	Staff participate in suitable induction processes when they join the office or change roles.
3.3	Met	Staff receive regular on-the-job supervision and participate in periodic performance management processes.
3.4	Partially met	Clear policy and procedural frameworks are in place to guide staff in the performance of their work to ensure quality and productivity.
3.5	Partially met	Technology systems are used to support the work of staff and promote business efficiency.
3.6	Met	Business processes are regularly reviewed to improve performance, and related changes are made to operations when appropriate.
3.7	Partially met	Planning is undertaken to ensure capability building for future needs.
3.8	Partially met	Internal intelligence capability exists to enable staff to detect trends in complaints/notifications and inform operational activities, as well as to assist bodies IOV oversees to learn from the type of issues being raised.
3.9	Partially met	Adequate processes are used to measure and manage the costs of performing statutory functions, including how potential savings are identified, costs and waste are reduced.

3.1 Structured and evidence-based processes are in place for prioritising work against its statutory objectives.

103. IOV meets this indicator of performance. IOV has evidence-based processes for prioritising work and allocating resources to its statutory functions. Executive and governance forums provide regular oversight of demand, risk, performance information and capacity constraints, supporting informed decisions about where effort is directed.

104. IOV actively monitors progress against priorities and adjusts its work program in response to changing circumstances. Work plans and inspection activity are reviewed regularly, with changes made where risks, demand or resource availability shift over time.

3.2 Staff participate in suitable induction processes when they join the office or change roles.

105. IOV meets this indicator of performance. Induction processes provide a sufficient foundation for staff to commence in their roles and are supported by appropriate HR and managerial oversight.

106. These processes have become more structured over time and are now applied consistently across the organisation. They are supported by a handbook that sets out organisational expectations and available resources, together with role-specific induction plans and checklists tailored to different functions.

107. Induction includes mandatory training, key policies, systems access and role-specific learning relevant to each position. HR and managers support new starters through this process, including regular check-ins during the initial period of employment. Records of completed induction activities provide assurance that staff are inducted when they commence or change roles.

108. While staff transitioning into roles rely on on-the-job learning and informal guidance, this reflects the nature of work in a small and specialised organisation and does not detract from the effectiveness of the induction process.

3.3 Staff receive regular on-the-job supervision and participate in periodic performance management processes.

109. IOV meets this indicator of performance. It provides regular on-the-job supervision through manager check-ins and probation processes, which support guidance, feedback and ongoing oversight of staff work.

110. IOV's performance management processes include planned performance development discussions during the year. Performance development plans set expectations, review progress and support discussion at agreed points in the performance cycle.

111. Records provide assurance that staff participate in supervision and performance development processes when required.

Improvement opportunity

112. While performance development plans are in place, their usefulness in practice can be limited where priorities change during the year. Some staff described the process as relatively static and more administrative in nature, with limited flexibility to reflect evolving work demands.

113. This limits how effectively performance discussions support ongoing capability development in a dynamic operating environment. This can be enhanced by ensuring managers and staff are aware of the ability to review and update goals in performance development plans during the year to better align with changing priorities and work requirements.

3.4 Clear policy and procedural frameworks are in place to guide staff in the performance of their work to ensure quality and productivity.

114. IOV partially meets this indicator of performance. It has policies and procedures in place to guide work across its oversight functions. These documents set out roles, responsibilities and key steps for core activities, supporting consistency in delivery.

115. Policies and procedures are accessible to staff and linked to IOV's statutory functions. They are managed through a policy framework that records ownership and review information, and updates are communicated through internal channels to support staff awareness of current guidance.

116. Staff noted that the volume and level of detail in some policies and procedural documents can affect how easily they are applied in practice. Finalising and periodically reviewing these documents would strengthen assurance that guidance reflects current requirements, with a focus on documents that support core operational activities.

Improvement opportunity

117. Some key documents were in draft or had not been reviewed in line with expected timeframes, during the audit period. Finalising and periodically reviewing these documents would strengthen assurance that guidance reflects current requirements. It is acknowledged that the inspections manual and notifications manual (key procedures for operations) were approved in April/May 2026.

118. Policies and procedures can be difficult to navigate and are not always presented in a way that supports practical application. This reflects the size and structure of documentation, which may limit how easily staff can locate and apply relevant guidance. Improving the accessibility and usability of policies and procedures would strengthen assurance that guidance supports staff in their work.

Recommendation 5

It is recommended IOV reviews and updates policies and procedures based on prioritisation to ensure key guidance is current, finalised, and easy for staff to locate and apply in practice. Priority should be given to documents that support core activities.

3.5 Technology systems are used to support the work of staff and promote business efficiency.

119. IOV partially meets this indicator of performance. It operates in a constrained technology environment that reflects the security classification of its information and the nature of its oversight functions. Core technology systems support staff in delivering key activities, including complaints handling, investigations and monitoring.

120. The primary case management system supports structured workflows, including recording complaints, tracking investigations and managing notifications. The system includes controls such as mandatory fields, staged review processes, time-based indicators and restricted access, which support consistency, traceability and confidentiality in decision-making.

121. IOV's broader technology environment includes a combination of secure, on-premises infrastructure and shared services provided through the Department of Justice and Community Safety (DJCS), such as Microsoft 365, network services, and finance and HR systems. This provides access to standardised tools and support services while maintaining a highly secure environment for sensitive information.

122. However, aspects of the technology environment constrain how efficiently work is performed in practice. Information received from external agencies is often transferred manually into the case management system, including through intermediary systems, encrypted storage devices, or physical media. While these processes support security requirements, they introduce additional handling steps and rely on staff to manage information transfers accurately and consistently.

123. In addition, IOV's current systems configuration provides limited capability to readily extract and analyse information to support trend analysis, intelligence generation or risk-based oversight. As a result, staff effort is required to collate and interpret information.

124. IOV has identified these limitations and commenced several initiatives to strengthen its technology environment. This includes implementation of a secure file transfer platform and a new (cloud-based) case management system for complaints. It is expected to remove some of the manual barriers in operations. IOV is considering extension of this new hosted (cloud-based) case management system to other functions. These initiatives are intended to reduce manual handling and improve system functionality over time.

125. IOV has also identified opportunities to enhance its technology environment and system functionality, including through planned projects and exploratory work. However, progress in implementing system improvements has been affected by capacity, resource and system constraints. This indicates an opportunity to strengthen how technology improvements are prioritised and progressed over time.

126. While technology systems support the delivery of IOV's core functions, constraints arising from system architecture, manual processes and limited analytics capability impact business efficiency.

Improvement opportunity

127. IOV's current technology environment prioritises security and supports core operational workflows. However, reliance on manual processes and limited ability to extract and analyse information constrain efficiency and the development of more sophisticated, risk-based oversight approaches.

128. There is an opportunity for IOV to strengthen how its technology systems support information handling, data use and operational efficiency over time. This includes considering how system capabilities, information flows and data extraction can be progressively enhanced in a way that remains proportionate to IOV's size and security requirements.

Recommendation 6

It is recommended that IOV develops a business case to support further and progressive uplift of its technology environment. The business case should:

- identify priority areas where current processes rely on manual handling and or limit efficient use of information
- assess options to enhance system capability, including improving data extraction, reporting and integration between systems
- consider approaches that are proportionate to IOV's size and security requirements, including staged or iterative improvements
- outline a staged and proportionate approach to implementation, including how improvements will be prioritised, progressed and resourced, considering capacity constraints.

3.6 Business processes are regularly reviewed to improve performance, and related changes are made to operations when appropriate

129. IOV meets this indicator of performance. It reviews business processes and makes changes where improvement is identified. Process reviews occur through management and governance activities, internal audit work and project activity, enabling issues to be identified and addressed as they arise.

130. Agreed changes are implemented and followed up through project planning, updated guidance and risk tracking.

131. Staff described ongoing efforts to improve business processes, including workshops, checklists and risk-based approaches. Staff also identified operational inefficiencies associated with:

- manual processes and system constraints, including reliance on manual data handling and transfer steps, which can limit efficiency
- workflow steps that require coordination across different systems or teams, contributing to delays in progressing matters.

Improvement opportunity

132. While IOV meets this indicator of performance, there is an opportunity to further strengthen how the impact of changes in business processes are assessed. Greater use of available performance and workload information to evaluate the outcomes of process improvements would provide stronger assurance that changes are delivering intended performance benefits and support ongoing refinement of processes over time.

133. Addressing this would support more streamlined processing of work and improve the timelines and efficiency of operations. These observations are consistent with the technology constraints, which influence how processes operate in practice and contribute to reliance on manual steps.

3.7 Planning is undertaken to ensure capability building for future needs.

134. IOV partially meets this indicator of performance. A structured Learning and Development Program was introduced in October 2023. However, during 2023–24, IOV did not have an established approach to capability planning. There was no strategic workforce or capability plan in place, and limited documented analysis of future capability needs, risks, demand pressures or changes in the operating environment.

135. Since then, IOV has taken steps to develop a more structured approach. A Strategic Workforce Plan was approved in June 2024 and released to staff, and IOV has progressed related work to identify skills gaps through workshops and analysis activity. This demonstrates a growing organisational focus on future capability needs.

136. Staff described capability development as largely occurring through training, day-to-day work and exposure. Skills gap analysis and workforce planning activities were noted as underway or continuing to develop. This indicates a consistently applied approach to capability development is still being established across IOV.

Improvement opportunity

137. Capability planning was not embedded across the audit period and there is limited documented evidence that capability planning is used to inform workforce and capability-related decisions. Clearer links between capability planning and decisions about resource allocation, role design and prioritisation of work would strengthen assurance that future capability needs, risks and demand pressures are being systematically considered and acted on.

138. As IOV's functions evolve, there is also an opportunity to strengthen how capability planning considers broader organisational capability requirements, including the tools, systems and resources needed to support future ways of working. Strengthening workforce planning and capability development processes would improve assurance that staff skills are aligned with emerging and future operational needs.

Recommendation 7

It is recommended IOV continues to develop and embed its Strategic Workforce Plan as a planning tool and uses it to inform workforce and capability-related decisions. This should include:

- demonstrating clear links between identified future capability needs, resource allocation, role design, and prioritisation of work
- adopting a consistent and forward-looking approach to identifying and analysing capability needs and using this to inform planning and decision-making over time.

3.8 Internal intelligence capability exists to enable staff to detect trends in complaints/notifications and inform operational activities, as well as to assist bodies IOV oversees to learn from the type of issues being raised.

139. IOV partially meets this indicator of performance. During the audit period, IOV progressively strengthened its internal capability to detect trends and systemic issues in complaints and notifications. It implemented structured categorisation of complaint allegations, with further refinement of categories and updates to the case management system over time.

140. These changes improved IOV's ability to analyse complaints and notifications by theme, volume and issue type, and to identify patterns and emerging issues. IOV uses intelligence insights derived from complaints, notifications and other information sources to inform some of its operational activities. This includes inspections, monitoring projects and thematic oversight work. In these cases, identified issues and risks have shaped decisions about the focus, scope and timing of oversight activity, demonstrating that intelligence capability can be translated into targeted and purposeful oversight responses.

141. IOV also shares information and insights with integrity bodies it oversees, and with comparable oversight bodies, through forums, bilateral engagements and informal networks. These activities include sharing observations on compliance trends, emerging issues and oversight practices, and occur within legislative and information-handling constraints.

Improvement opportunity

142. While IOV produces a range of intelligence outputs, including periodic reports and compliance plans, and uses these to inform some oversight activities, there is scope to further strengthen how intelligence insights are systematically captured, analysed and translated into both internal decision-making and outward-facing learning.

143. Systematic and consistent approaches to synthesising information, using available data, and monitoring trends over time would strengthen assurance that intelligence capability supports risk-based oversight and organisational learning on an ongoing basis.

Recommendation 8

It is recommended IOV develop an intelligence approach that supports consistent analysis and monitoring of trends in complaints, notifications and oversight activities. The approach should aim to improve how intelligence insights inform decision-making and guidance for oversighted bodies.

This can include how current systems support intelligence gathering, holdings and analysis and whether capability can be improved through using alternative systems.

3.9 Adequate processes are used to measure and manage the costs of performing statutory functions, including how potential savings are identified, costs and waste are reduced.

144. IOV partially meets this indicator of performance. It has established sound cost management processes that support visibility of expenditure and active control of costs at an overall organisational level. Financial performance is monitored through regular budget reporting and variance analysis, supported by executive oversight.

145. Costing models have been developed and used to assess cost impacts of new or expanded statutory functions, and to attribute reasonable costs across each statutory function. While savings and efficiencies are identified and applied operationally, they are not directly applied to statutory functions.

Improvement opportunity

146. While IOV has sound processes for monitoring and managing costs at an organisational and team level, individual statutory functions costs are not routinely managed. Given IOV's size and structure, more detailed cost attribution may not be necessary. However, making greater use of existing financial and operational information to better understand the cost of statutory obligations would support more informed prioritisation of resources.

Recommendation 9

It is recommended IOV considers how existing financial and operational information can be used, in a proportionate way, to support decision-making on prioritisation and allocation of resources across its activities.

9. Domain 4 – Workforce suitability and capability

147. IOC identified 9 indicators of performance for Domain 4. We assessed that IOV meets 5 and partially meets 4 of these indicators, shown in Figure 9.1.

Figure 9.1 Audit results for each indicator of performance

Reference	Results	Indicators of performance
4.1	Met	Effective systems for ensuring the probity, integrity and suitability of staff are in place.
4.2	Met	Existence of a strong integrity culture which is regularly promoted and reinforced.
4.3	Met	Strategies are implemented to promote staff wellbeing, safety and resilience and related measures to assess their success (e.g., regular culture surveys).
4.4	Partially met	Effective communication channels exist between staff, management and the executive to report and address staff concerns.
4.5	Partially met	Sound systems, policies and procedures for handling complaints and public interest disclosures by staff as well as other internal grievances are in place.
4.6	Met	Fair, equitable and inclusive staff recruitment processes are utilised.
4.7	Partially met	Effective staff retention, succession and transition planning occurs, including a comprehensive staff training programme, on-the-job learning, rotation and professional development and leadership opportunities being offered.
4.8	Partially met	Key workforce gaps are identified and addressed through targeting recruitment and training.
4.9	Met	Appropriate internal controls exist for engaging and managing external contractors, including compliance with the Victorian Public Sector Commission's Guidance for managers engaging contractors and consultants.

4.1 Effective systems for ensuring the probity, integrity and suitability of staff are in place.

148. IOV meets this indicator of performance. Its ethical culture is led and reinforced by executive leadership, with oversight of integrity and probity matters provided through governance committees. Executive leaders reinforce expectations through mandatory declarations and training requirements, establishing accountability for ethical conduct across the organisation.

149. IOV has set expectations for ethical behaviour and decision-making. Probity and integrity requirements apply at key stages of the employee lifecycle, including recruitment and onboarding. Staff are required to comply with the code of conduct, complete oaths or affirmations, maintain required security clearances and make regular declarations of conflicts of interest and related party matters.

150. IOV reinforces integrity through its governance, communication and organisational practices. Mandatory training in ethics, fraud and corruption awareness supports staff capability and awareness.

151. Integrity risks are managed and escalated through established procedures. Conflict-of-interest registers, annual declarations, and governance reporting mechanisms support effective management of these risks.

Improvement opportunity

152. Strengthening the consistency and accuracy of recordkeeping for clearance management and pre-employment checks, would improve assurance that probity and integrity controls are applied consistently over time. Sample testing identified some minor gaps in documentation and recordkeeping.

4.2 Existence of a strong integrity culture which is regularly promoted and reinforced.

153. IOV meets this indicator of performance. Integrity expectations are led and reinforced by executive leadership, with oversight of integrity and probity matters provided through governance arrangements and the Audit and Risk Committee. Integrity is discussed in organisational forums and supported through leadership engagement, providing staff with clear visibility of expected standards of conduct.

154. Integrity expectations are supported through policies, training and organisational practices. Staff are required to comply with the code of conduct, complete relevant declarations and maintain required security clearances. Mandatory training in ethics, conflicts of interest and misconduct support awareness and capability, supplemented by ongoing learning opportunities.

155. Staff generally described a positive integrity culture at IOV, with senior leaders setting an example and conflict-of-interest and integrity requirements being taken seriously. Some staff noted that where decision-making practices are informal or not well documented, this reduces transparency and consistency in how decisions are understood in practice.

4.3 Strategies are implemented to promote staff wellbeing, safety and resilience and related measures to assess their success.

156. IOV meets this indicator of performance. It has established wellbeing, safety and resilience arrangements intended to support staff working in a demanding oversight environment. These include health and safety policies, mental health and employee assistance supports, trauma-informed initiatives and access to counselling and supervision. These arrangements reflect awareness of psychosocial risks associated with IOV's functions and provide staff with access to wellbeing and support resources.

157. IOV promotes and reinforces wellbeing and safety arrangements through internal communications, leadership messaging and training activities. Wellbeing matters are discussed at executive level, and staff are regularly informed about available supports and resources. IOV uses training platforms and surveys to communicate wellbeing and respectful behaviour expectations across the organisation.

158. Staff wellbeing risks are monitored through the strategic risk register, including documented actions, next steps, and regular reporting to governance committees. IOV also provided examples of actions taken in response to staff feedback and survey results, including the 'Towards Zero' campaign, an anonymous reporting portal for negative behaviours, additional questions in the PMS survey, and follow-up surveys to better understand concerns relating to collaboration, job satisfaction, and retention.

Improvement opportunity

159. There is an opportunity for IOV to strengthen how wellbeing information is analysed and used. While wellbeing information is collected and actions are taken, the linkage planned actions and evaluation of the effectiveness of the initiatives are currently not a requirement of the process. Improving how these linkages and outcomes are articulated and communicated would support clearer visibility of how wellbeing risks are addressed and provide a more transparent view of progress over time.

4.4 Effective communication channels exist between staff, management and the executive to report and address staff concerns.

160. IOV partially meets this indicator of performance. Policies, procedures and guidance define how staff can raise concerns and how those concerns may be escalated for management consideration. These include HR reporting processes and anonymous reporting options, which are communicated to staff through internal communications and training materials.

161. Documented policies and reporting pathways set out expectations and options for staff raising concerns, including matters involving power imbalances or inappropriate behaviour. These include reporting options outside the direct management line and access to support services available to staff when raising sensitive matters. Together, these establish formal mechanisms for reporting and escalation.

162. Executive-level forums review staff feedback, including consideration of People Matter Survey results. This provides visibility of staff views at an organisational level. However, it is not always evident how escalation pathways operate in practice across different channels outside the survey process, or how concerns raised through these channels are consistently recorded and monitored across the organisation beyond survey results.

Improvement opportunity

163. While IOV has multiple channels for staff to raise concerns, including regular access to managers, HR support and formal reporting pathways, it is not always evident how concerns raised through these channels are recorded, escalated and monitored in practice. No formal complaints were made in the audit period. While the People Matter Survey and follow-up mechanisms provide visibility of staff concerns at an organisational level, there is less visibility of how information from other channels is captured and used to develop an organisation-wide view of issues.

164. There is an opportunity for IOV to strengthen how information about staff concerns is captured and monitored across all reporting channels, including how outcomes are communicated. This would support greater assurance that concerns are consistently escalated, addressed and monitored and responded to.

Recommendation 10

It is recommended IOV strengthens its staff communication and escalation arrangements by:

- reinforcing how concerns raised through different reporting channels are recorded, tracked and escalated across IOV
- considering how information from reporting channels and staff surveys can be reviewed together to identify themes or emerging risks
- using this information to inform communication and oversight of how concerns are addressed over time.

4.5 Sound systems, policies and procedures for handling complaints and public interest disclosures by staff as well as other internal grievances are in place.

165. IOV partially meets this indicator of performance. It has documented policies for the receipt and handling of staff complaints, public interest disclosures and internal grievances. These policies set out expectations relating to confidentiality and identify external referral pathways for public interest disclosures, including escalation to the Integrity and Oversight Committee and relevant parliamentary officers. These pathways support independence where matters relate to IOV.

166. Policies and guidance describe, at a high level, how complaints, public interest disclosures and grievances would be handled once lodged. However, no staff complaints, public interest disclosures or internal grievances were recorded during the audit period. As a result, the audit considered how these arrangements are defined and would operate in practice.

Improvement opportunity

167. There is an opportunity to strengthen complaints, public interest disclosures and grievances arrangements by more clearly defining internal roles, responsibilities and handling steps, including escalation and confidentiality processes.

168. Staff feedback indicated variability in awareness of formal handling processes, including how grievances would be managed in practice.

169. Strengthening how matters would be recorded, monitored and reported, including oversight of themes and risks, would support greater assurance that handling arrangements are clearly defined and could operate consistently if matters arise.

Recommendation 11

It is recommended IOV strengthens its complaints, public interest disclosure and grievance handling arrangements by reinforcing:

- internal roles, responsibilities and step-by-step processes for receiving, triaging, escalating and managing matters
- how matters would be recorded, tracked and monitored.

4.6 Fair, equitable and inclusive staff recruitment processes are utilised.

170. IOV has established recruitment processes designed to support merit-based, fair and consistent recruitment decisions. Recruitment activities are guided by applicable Victorian public service and Department of Justice and Community Safety requirements, with defined selection criteria, structured assessment processes and panel-based decision-making. These arrangements are intended to support transparent and consistent recruitment outcomes.

171. Equity and inclusion principles incorporated into recruitment processes include access to guidance and training, use of broad advertising channels, and awareness of reasonable adjustment practices. Recruitment governance, documentation and oversight arrangements are in place, including delegations, approval pathways and record-keeping requirements. These arrangements are supported by established frameworks and provide a structured and consistent approach to recruitment within IOV's operating context.

4.7 Effective staff retention, succession and transition planning occurs, including a comprehensive staff training programme.

172. IOV partially meets this indicator of performance. Workforce practices support stability and staff retention at IOV, including monitoring workforce data, using exit interviews to identify workforce risks, and undertaking workforce planning activities to understand future capability needs. Short-term measures such as expressions of interest, acting arrangements and external sourcing help manage vacancies and maintain operational continuity.

173. IOV has also undertaken strategic workforce planning activities, including development of a Strategic Workforce Plan, which sets out approaches to workforce resourcing, recruitment, retention and capability development, and ongoing workshops and skills gap analysis to further refine workforce capability needs.

174. Succession and transition for critical roles are addressed through measures such as cross-skilling, mentoring and acting opportunities. Training and development opportunities support capability across the organisation, including mandatory training, on-the-job learning, mentoring and access to professional development activities. Participation is tracked through existing records, supporting visibility of training activities.

Improvement opportunity

175. While workforce, succession and capability risks are identified through workforce data and exit interview information, there is an opportunity to strengthen how this information is used to inform workforce planning, succession and capability development decisions. Staff identified lateral upskilling and cross-functional development as valuable approaches to building capability, supporting retention and improving operational efficiency across teams.

176. IOV has established workforce planning activities, including on-going skills gap analysis. There is an opportunity to further develop how these activities are used to link identified workforce risks and capability gaps to targeted retention, succession and development actions over time. This would support a more proactive approach to workforce management.

Recommendation 12

It is recommended IOV continues to strengthen its approach to workforce planning by:

- continuing to develop and use its workforce planning activities to identify and prioritise capability gaps, supported by continuing initiatives such as cross-functional development and lateral capability building
- linking these risks and gaps to targeted retention, succession and development actions
- monitoring and reviewing workforce planning outcomes to ensure risks are addressed over time.

4.8 Key workforce gaps are identified and addressed through targeting recruitment and training.

177. IOV partially meets this indicator of performance. IOV has identified current and emerging workforce capability risks through strategic and operational planning processes. Workforce challenges such as staff shortages, retention pressures and risks to meeting statutory obligations are recognised, and IOV has taken steps to progress workforce planning. This includes developing a strategic workforce plan, which outlines how workforce requirements are determined and includes approaches to resourcing, recruitment and retention, and progressing a skills gap analysis.

178. IOV has implemented a range of responses to manage workforce capability risks, including vacancy management, flexible and specialist recruitment approaches, temporary resourcing, role redesign, reprioritisation of work and capability development activities. These actions provide some mitigation of capability risks within funding and labour market constraints.

Improvement opportunity

179. The Strategic Workforce Plan was released to staff in June 2024, and the skills gap analysis is in progress. Completion of the skills gap analysis would further support the identification and prioritisation of capability risks and alignment with targeted recruitment and training responses.

180. Staff described responses to workforce gaps including recruitment, backfilling, external contractual staff and reprioritisation of work. These responses help manage workforce pressures in the short term. However, it was not always evident how identified capability gaps were consistently prioritised and used to inform targeted recruitment, training or upskilling responses.

Recommendation 13

It is recommended IOV continues to strengthen its approach to workforce capability planning by:

- completing the skills gap analysis and using it to inform prioritisation of capability needs
- strengthening how identified capability gaps are linked to targeted recruitment and training responses
- monitoring how these responses address identified capability risks over time.

4.9 Appropriate internal controls exist for engaging and managing external contractors.

181. IOV meets this indicator of performance. There are internal guidance and approval processes that govern when and how external contractors and consultants are engaged. These processes define approval requirements, delegations and accountability, providing transparency at the point of engagement. IOV applies procurement guidance and approval thresholds intended to support appropriate and economical use of contractors. There is evidence of cost awareness and limited use of consultants.

182. Controls over the engagement and management of external contractors operate as intended based on the audit procedures performed. This audit included a review of contractors engaged, conflict-of-interest declarations, risk assessments and approval records, with testing confirming that risks, conflicts and accountability checks were completed before engagement.

10. Approval

183. This report has been approved/endorsed by the following on the following dates.

Approver	Date
Chair, Integrity and Oversight Committee	

Appendix 1 – IOV's response to recommendations in this performance audit report

Number	Recommendation	IOV's response
1	It is recommended IOV continues to enhance and maintain its legislative mapping of IBAC's obligations as part of its continuous improvement process.	Agree
2	It is recommended IOV strengthens its approach to reviewing IBAC's policies and procedures that relate to the legality and propriety of IBAC's activities, as part of IOV's continuous improvement, to support a more structured and consistent assessment of their effectiveness, while balancing risks.	Agree, noting our current approach is risk based and IOV will look to strengthen that approach.
3	It is recommended IOV strengthens its approach to reviewing the Victorian Ombudsman's public interest disclosure procedures, as part of IOV's continuous improvement, to support a more structured and consistent assessment of compliance with PID Act requirements.	Agree, noting our current approach is risk based and IOV will look to strengthen that approach.
4	It is recommended IOV establishes and consistently applies a method to document prioritisation decisions of its operations across the organisation. This should include, recording what work is prioritised, progressed or deferred, the rationale for those decisions, who approved them, and how priorities are reviewed and adjusted in response to changing workloads and demands. This could be done through existing governance forums or planning documents, so that key decisions regarding prioritisation activities across functions are clearly documented and accessible.	Agree. IOV already clearly documents decision making for each complaint, notification, investigation and inspection. We will document decisions on resource allocation and priority across functions when implementing this recommendation.
5	It is recommended IOV reviews and updates policies and procedures based on prioritisation to ensure key guidance is current, finalised, and easy for staff to locate and apply in practice. Priority should be given to documents that support core activities.	Agree. IOV has detailed manuals for each function. We will revisit presentation of these manuals to make them simpler to use.
6	It is recommended IOV develops a business case to support further and progressive uplift of its technology environment. The business case should: • identify priority areas where current processes rely on manual handling and or limit efficient use of information	Agree

Number	Recommendation	IOV's response
	• assess options to enhance system capability, including improving data extraction, reporting and integration between systems • consider approaches that are proportionate to IOV's size and security requirements, including staged or iterative improvements • outline a staged and proportionate approach to implementation, including how improvements will be prioritised, progressed and resourced, considering capacity constraints.	
7	It is recommended IOV continues to develop and embed its Strategic Workforce Plan as a planning tool and use it to inform workforce and capability-related decisions. This should include: • demonstrating clear links between identified future capability needs, resource allocation, role design, and prioritisation of work • adopting a consistent and forward-looking approach to identifying and analysing capability needs and using this to inform planning and decision making over time.	Agree, noting recommendations 7, 12 and 13 are related and we'll implement them in an integrated way. Finalising our new Strategic Workforce Plan is an existing priority in our Annual Plan 2026-27.
8	It is recommended IOV develops an intelligence approach that supports consistent analysis and monitoring of trends in complaints, notifications and oversight activities. The approach should aim to improve how intelligence insights inform decision-making and guidance for oversighted bodies. This can include how current systems support intelligence gathering, holdings and analysis, and whether capability can be improved through using alternative systems.	Agree in principle, noting that implementation of enhancements to existing systems and adoption of alternate systems will be subject to a successful business case for additional funding at recommendation 6.
9	It is recommended IOV considers how existing financial and operational information can be used, in a proportionate way, to support decision-making on prioritisation and allocation of resources across its activities.	Agree
10	It is recommended IOV strengthens its staff communication and escalation arrangements by: • reinforcing how concerns raised through different reporting channels are recorded, tracked and escalated across IOV	Agree

Number	Recommendation	IOV's response
	• considering how information from reporting channels and staff surveys can be reviewed together to identify themes or emerging risks • using this information to inform communication and oversight of how concerns are addressed over time.	
11	It is recommended IOV strengthens its complaints, public interest disclosure and grievance handling arrangements by reinforcing: • internal roles, responsibilities and step-by-step processes for receiving, triaging, escalating and managing matters • how matters would be recorded, tracked and monitored.	Agree
12	It is recommended IOV continues to strengthen its approach to workforce planning by: • continuing to develop and use its workforce planning activities to identify and prioritise capability gaps, supported by continuing initiatives such as cross-functional development and lateral capability building • linking these risks and gaps to targeted retention, succession and development actions • monitoring and reviewing workforce planning outcomes to ensure risks are addressed over time.	Agree
13	It is recommended IOV continues to strengthen its approach to workforce capability planning by: • completing the skills gap analysis and using it to inform prioritisation of capability needs • strengthening how identified capability gaps are linked to targeted recruitment and training responses • monitoring how these responses address identified capability risks over time.	Agree

Appendix 2 – Status of recommendations of the independent performance audit of IOV 2022

Section Ref	Recommendations	VI's response	OCM's follow up comments
4.3	VI consider capturing the results from the triage of coercive power notifications in the case management system, including the rational for requiring a review to be undertaken.	Accept – will incorporate CMS upgrade into planning	This recommendation can be considered closed. IOV has implemented structured processes to capture and manage coercive power notifications.
4.3	VI ensure more consistency of conducting QA processes when assessing coercive power notifications.	Accepted and implemented	This recommendation can be considered closed. IOV has implemented QA processes.
5.2	Develop a set of definitions to clearly describe the outcomes of complaints and use these definitions to report complaint outcomes through the annual reporting process.	Accept	This recommendation can be considered closed. IOV has document definition of outcomes in their complaints handling framework.
5.4	VI capture and report on the circumstances that people make a complaint to the VI.	Accept – will incorporate CMS upgrade into planning	This recommendation can be considered closed. IOV reports on this in its Annual Report.
5.4	VI consider amending their process to allow Complaints Officers to close simple, low risk complaints to ensure timely resolution.	Accept in principle – new Complaints Framework provides for streamlined closure process	This recommendation can be considered closed. IOV has implemented risk-based complaint handling processes that support efficient resolution of matters.
5.4	VI capture the date the final outcome letter is issued to the complainant and relevant integrity body.	Accept – will incorporate CMS upgrade into planning	This recommendation can be considered closed. IOV records complaint outcomes and key actions in its case management system.

Section Ref	Recommendations	VI's response	OCM's follow up comments
6.2	VI finalise the draft investigation guideline to provide a single source of truth for undertaking investigations and ensuring consistency in the conduct of all investigations.	Accept	This recommendation can be considered closed. IOV has finalised the investigations guidelines.
6.3	VI ensure Investigation Plans are completed and approved for each investigation in accordance with the draft guideline.	Accept	This recommendation can be considered closed. Plans were signed for the investigation undertaken during the audit period.
10.7	VI continue with the development of the Stakeholder Engagement strategy as outlined in the 2022 Implementation Plan.	Accept	This recommendation can be considered closed. IOV has established stakeholder engagement arrangements supported by formal agreements and governance oversight.
10.7	VI develop a stakeholder survey to enable deeper and more consistent feedback from agencies overseen by the VI	Accept – will incorporate into planning	This recommendation can be considered closed. IOV undertakes stakeholder engagement and collects feedback to inform its oversight activities. A survey was completed in 2026.
11.3	Using the cost model developed in the Base Review, it is recommended that VI begin measuring the costs of their activities, particular core functions such as investigations, assessing coercive power notifications and assessing complaints. *Note: There are several methods that can be applied to identify the costs of services, from the implementation of a system designed to capture and record time against specified activities through to an Activity Based Costing exercise.*	Will consider for incorporation into planning	This recommendation can be considered closed. IOV has developed costing approaches and monitors financial performance at an organisational level. Further strengthening of how cost information is used is addressed through Recommendation 9 of this performance audit (Performance audit of IOV 2026).

Section Ref	Recommendations	VI's response	OCM's follow up comments
11.9	VI review their existing performance measures to ensure that they meet the characteristics detailed in the Victorian Government Resource Management Framework. As part of this review, the VI should consider developing additional measures, including to measure the level of public confidence in the VI.	Accept	This recommendation can be considered closed. IOV has established performance measures aligned to its strategic objectives and reports performance publicly.
12.5.1	VI develop a formal Strategic Workforce Plan.	Accept – will incorporate into planning	This recommendation can be considered closed. IOV has developed a Strategic Workforce Plan. Further strengthening of workforce capability planning, including completion of the skills gap analysis and embedding its outcomes into organisational decision-making, is addressed through Recommendation 13 of this performance audit (Performance audit of IOV 2026).
12.6	VI improve learning and development opportunities to staff to further increase employee engagement and satisfaction. This may be through increased opportunity to undertake external courses, attending conferences or increasing frequency of internal L&D programs.	Accept	This recommendation can be considered closed. IOV provides training and development opportunities to support staff capability. Further strengthening of workforce capability planning is addressed through Recommendations 12 and 13 of this performance audit (Performance audit of IOV 2026).

Appendix 3 – Examples of documents reviewed during the audit

Document title
Annual Plan 2023-24
Annual Plan 2024-25
Annual Report 2023-24 and 2024-25
Audit & Risk Committee papers
Budget bid papers for the 2023-24 and 2024-25
Conflict of Interest Policy
Conflict of Interest Register
Corporate Business Plan March 2024
Complaints Handling Framework
Compliance Policy April 2025
Compliance Operations Guide - Inspections
Delegations Register – Operational Delegations
Executive meetings terms of reference
Executive corporate meeting minutes
Induction Handbook
Information security reports
Internal Audit reports
Internal Audit tracking register
Integrity Oversight Victoria Compliance Plan for Victoria Ombudsman 2025-26
Integrity Operations Governance Policy
Learning and Development Register 2023-24 and 2024-25
Memorandum of Understanding – IOV & IBAC
National Integrity Summit 2023
Notifications – refined Triage Process

Document title
People Matter Survey and survey results
PID Act Assessment Form – IBAC, IBAC officer or PIM disclosures
Public interest disclosure guidelines
Public Interest Disclosures Policy
Strategic Workforce Plan January 2025
Strategic Internal Audit Plan 2023-26 and 2024-27
Strategic Plan 2024-27
Strategic Implementation Plan 2024-25
Structured Learning and Development Program
Strategic Risk Registers 2023-24 and 2024-25
Victorian Inspectorate Selection and Recruitment Policy August 2024
Variety of induction/onboarding templates, programs and forms
Victorian Inspectorate Strategic Plan 2022-24

Appendix 4 – Position titles for key internal and external stakeholders interviewed

Position titles
Internal stakeholders
Audit and Risk Committee Chair
Chief Executive Officer and General Counsel
Chief Integrity Inspector
Director Integrity Operations and Policy
Executive Assistant & Project Support
Finance Manager
General Manager Corporate Services
Manager Communications
Manager Complaints
Manager Inspections and Monitoring
Project Officer, Human Resources
Senior Complaints Officer
Senior Compliance & Policy Officer
Senior Integrity Operations Officer
Special Counsel, Integrity Investigations
External stakeholders
Commissioner, IBAC
Chief Executive Officer, IBAC
Victorian Ombudsman
Commissioner/Chief Executive Officer, PWSIC
Commissioner, Office of the Victorian Information Commissioner

Appendix 5 – Internal stakeholders' feedback and input

As part of this performance audit, OCM invited 15 IOV staff members to provide feedback and input into the audit. This represents 50% of total employees of IOV. Of these 13 staff members from a range of operational, corporate and leadership functions across IOV participated in the interviews.

The interviews focussed on staff experience, perceptions and observable outcomes. Responses were considered at an aggregate level and were not attributed to individual staff and participation was voluntary.

Staff feedback generally reflected a positive view of IOV's culture, leadership and commitment to its oversight role. Staff also provided observations on how organisational processes and systems operate in practice. The feedback was considered alongside other audit evidence in forming the findings, conclusions and improvement opportunities contained in this report.