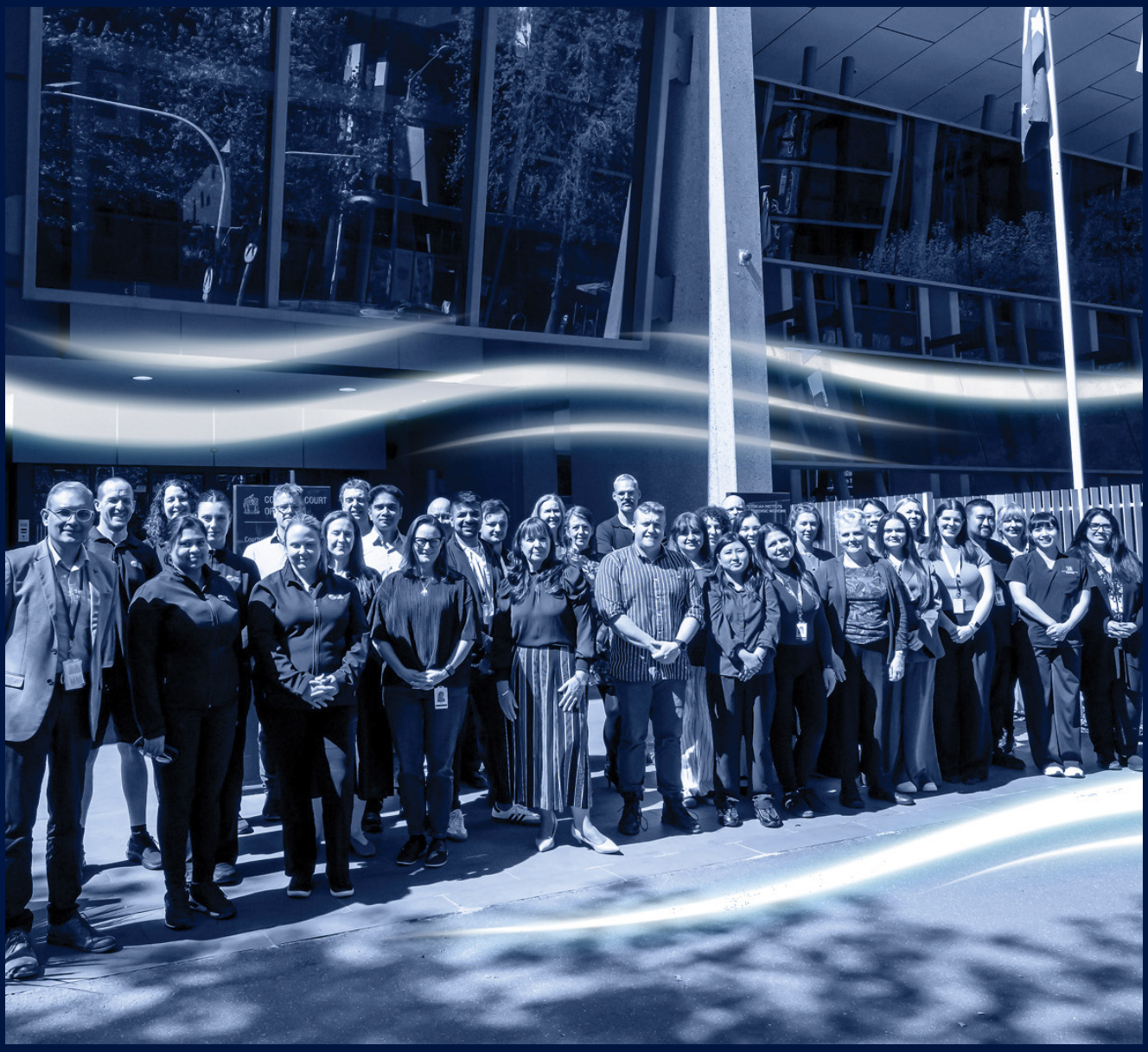
VICTORIAN INSTITUTE OF FORENSIC MEDICINE



Annual Report

2025 – 2026



Chloe Searby, Aboriginal Medico Legal Liaison Officer, Coronial Admissions and Enquiries

Acknowledgement of Country

The Victorian Institute of Forensic Medicine acknowledges the Traditional Owners of the land on which our building stands, the Wurundjeri people of the Kulin nation. We also acknowledge all Aboriginal and Torres Strait Islander people as the First Peoples and Traditional Owners of the land on which we live and work. We recognise their continuing connection to land, water and culture and pay our respects to their Elders, past and present.



Contents

01.	**Who we are**	**4**
02.	**Our Services**	**6**
03.	**VIFM Transition**	**8**
04.	**Board Chair and CEO report**	**10**
05.	**Board Governance**	**12**
06.	**Strategic Plan 2022-2026 to 2027-2032**	**16**
07.	**Celebrating our achievements and impact**	**23**
08.	**Celebrating our people**	**26**

09.	**Acknowledging our partners**	**29**
10.	**Operational Reporting - Department Performance Standards**	**31**
11.	**Operational Reporting - Forensic Medical and Scientific Services**	**33**
12.	**Corporate and Support Services**	**49**
13.	**Report of Operations - Financial Performance**	**50**
14.	**Compliance Reporting**	**52**
15.	**Financial Statements**	**71**
16.	**Appendices**	**103**

01. Who we are

The Victorian Institute of Forensic Medicine (VIFM) is a world leading forensic medicine institution, serving the community and the justice system. We provide independent forensic medical and scientific expertise to the justice system, tissue for transplantation, and teach, train and undertake research that will benefit public health, forensic science and the community.

Our forensic investigations inform the justice system by underpinning safe convictions and appropriate acquittals. Our pathologists, physicians, nurses and scientists investigate deaths reported to the coroner, medically examine and support victims of assault and deliver drug testing services for Victoria Police. They are supported by the essential work of our technical specialists and corporate staff who enable these services to operate effectively.

The Donor Tissue Bank of Victoria (DTBV) supports patients and their families by providing safe human tissues to medical specialists and Victorian hospitals for transplantation and medical research, benefitting numerous patients every year.

Our Mission

We exist to provide quality-driven, ethically grounded, independent forensic medical and scientific services for the justice system; to expand and share our knowledge locally and globally; and to make a positive contribution to the health and safety of our community.

Our Vision

We embrace innovation to strengthen and enhance our position as a trusted leader in forensic medicine and science.

Our Values

RESPECT – We respect all people, our history, our calling, and the law.

OPENNESS – We are open-minded, and open to knowledge and learning.

SERVICE – We provide services that are responsive and client-focused.

INTEGRITY – We commit to truth, confidentiality, impartiality and accountability. We commit to systems that are secure, reliable, accurate, valid and safe.

INNOVATION – We are creative and curious. We have a desire for knowledge, and we are not afraid to innovate.

Our Working Relationships

We are a statutory agency within the Department of Justice and Community Safety portfolio, and our responsible Minister is the Victorian Attorney-General.

The strength of the working relationships we have with our clients and stakeholders is critical to our work. Our primary stakeholders include the Coroners Court of Victoria and Victoria Police, and we work closely with many other agencies and institutions including universities and health sectors.

Our Role in Teaching, Training and Research

Our founding legislation and mission requires us to promote, provide and assist with professional training and research in forensic medicine and related scientific disciplines. These academic activities in medicine, law and science are fundamental to the VIFM's credibility in the courts and allow us to maintain a highly professional standing in national and international medical, legal, and scientific communities.



Hana Hammoud, Honours Student, Monash University
Zoe Maes, Honours Student, Monash University

02. Our Services

Medical and Scientific Services

Clinical Forensic Medicine

- Sexual assault examinations
- Physical assault examinations
- Fitness for interview examinations
- Traffic medicine
- Clinical pharmacology

Donor Tissue Bank of Victoria

- Deceased and living donor identification and assessment
- Tissue retrieval and processing
- Tissue quality assurance and safety evaluation
- Tissue distribution for transplantation and research

Drug Testing Services for Victoria Police

- Road traffic toxicology
- Clinical toxicology
- Occupational toxicology

Forensic Pathology Services

- Forensic pathology
- Forensic radiology
- Mortuary services
- Forensic odontology
- Forensic anthropology
- Forensic entomology
- Human identification services

Forensic Science

- Post-mortem toxicology
- Molecular biology (DNA)
- Histology
- Microbiology

Research & Teaching

- Scientific research
- Graduate & PhD teaching
- Professional training courses
- International programs
- Library services

Corporate and Support Services

- Communications
- Facilities and Supplies
- Finance
- Forensic Services Support
- Information, Communications and Technology
- Legal, Governance and Policy
- People and Culture
- Quality, Risk and Improvement
- Strategic Planning and Policy



VIFM Staff, outside the Victorian Institute of Forensic Medicine, Southbank, Melbourne.

03. VIFM Transition

The foundations of the Institute

Lindy Chamberlain's trial in 1982 exposed serious shortcomings in Australia's forensic science and medicine. In response, a group of pathologists, lawyers and academics lobbied government to establish an independent body to provide objective, reliable evidence for the criminal justice system.

The Victorian Institute of Forensic Pathology (as it was then known) was subsequently established to strengthen the credibility of forensic medicine and science in Australia, by the enactment of the *Coroners Act 1985*.

The following remarks were made at the Opening ceremony:

"The Victorian Institute of Forensic Pathology will turn science to the service of justice and the community. Accurate autopsy diagnosis will lead to accurate epidemiological data which in turn will result in accurate public health policies.... Most importantly of all, it will offer to relatives of a deceased person an independent scientific review of whether, in the period leading up to the death, everything that could have been done was appropriate. That, as everyone here will know, is a profoundly human service."

The Hon. Premier of Victoria John Cain | VIFM Opening | 26 July 1988

This original vision, turned reality, has seen incredible successes: the creation of a donation program to allow bereaved families to make an altruistic gift of human tissue; the advancement of DNA technology which has solved some of Victoria's most intractable missing persons cases; the provision of groundbreaking analytical services in human toxicology facilitating the sharing of timely toxico-surveillance data; the development of the field of forensic radiology which reduces the need for invasive autopsy; the integration of Clinical Forensic Medicine into the VIFM to provide forensic medical examinations to victim-survivors; the establishment of the Coronial Admissions and Enquiries office to provide a nurse-led service to families navigating the coronial system following the death of a loved-one; the establishment of an independent Human Research and Ethics Committee to oversight research activities – and many more.

The Victorian Institute of Forensic Pathology was later renamed the Victorian Institute of Forensic Medicine in 1995 to reflect this expansion in services.

Today, the Victorian Institute of Forensic Medicine is a world-class forensic medical and scientific institution, supporting coronial, criminal and other legal processes and providing lifesaving and health ameliorating human tissue to hospitals through its Donor Tissue Bank of Victoria. The VIFM also plays an important role in providing answers to families about inherited genetic conditions of deceased family members, as well as carrying out specialist teaching and research, which underpins our expertise and improves public health and safety.

The VIFM Act 2024 – new foundations for the future

"Since its inception 40 years ago the institute – what can we say – has done an incredible job of advancing forensic medicine not just in Victoria but indeed around the world, and we want to make sure that it can keep doing this. That is why this bill is really important."

The Hon. Sarah Connelly MP | Victoria State Parliament | August 2024

In recognition of the growth in size and complexity of the VIFM's operations, the foundational legislation of the Institute has been renewed through the enactment of the Victorian Institute of *Forensic Medicine Act 2024* (the VIFM Act).

In many ways the new VIFM Act affirms the aspirations of the Institute's original founders. The VIFM's broad range statutory functions are restated and provide sufficient flexibility for developments in medicine and science.

The original vision for the VIFM included a mandate to teach and train the next generation of forensic scientists and doctors. The statutory connection to academia has been maintained by establishing the role of the Director of Forensic Medicine, who must have expertise in science and forensic medicine, including pathology, and hold office as a senior academic in forensic medicine at a Victorian university.

The VIFM Act clarifies the circumstances in which information held by the Institute may be collected, used and disclosed for statutory functions, education and research purposes, including activities that contribute to public health and safety and support efforts to reduce preventable deaths. It provides greater clarity regarding the Institute's ability to use and disclose information in performing its statutory functions, including teaching and training. Information may also be used or disclosed for research following notification of the State Coroner and the Chief Commissioner of Police, to ensure that the disclosure is not likely to prejudice a coronial or criminal investigation or proceeding.

Members of the community who interact with the VIFM, mostly do so in the wake of a tragic death or physical or sexual assault. Our staff are intensely aware of the context of their work and strive to be sensitive to the trauma experienced by those we serve. The VIFM Act enshrines this approach by establishing a number of principles governing our services, including: recognising the significant nature of the events to which the Institute's services relate and the need to be sensitive and responsive to persons affected by those events; respecting cultural beliefs of persons affected by the events to which the Institute's services relate; and, recognising the diverse needs of Aboriginal communities, including the importance of self-determination and connection to culture, family, community and Country.

Finally, one of the most significant changes is in the VIFM's governance structure. The Institute's founders were committed to the VIFM operating independently of the executive government, to engender public confidence in the expert evidence provided to the justice system. The VIFM Act strengthens the Institute's governance by introducing a skills-based Board and a Chief Executive Officer, both with a range of statutory functions to ensure sound clinical and corporate governance, robust quality management systems, and oversight of financial and strategic planning.

In the last 12 months, we have implemented changes associated with the VIFM Act and an organisational transformation is now in progress. Building on the foundation of the new legislation, the Institute's CEO and Board are working with our staff to envision the VIFM of 2036, through development of the VIFM Strategic Plan.

04. Board Chair and CEO report

A year of transition, renewal and opportunity

The 2025–26 year has been a significant period in the evolution of the Victorian Institute of Forensic Medicine.

During the year, VIFM entered a new chapter with the commencement of the *Victorian Institute of Forensic Medicine Act 2024*. This change provided an opportunity not only to strengthen our governance arrangements and organisational foundations, but also to reflect on our future role in supporting the Victorian community through forensic medicine, forensic science, tissue donation and transplantation. The expertise, professionalism and commitment of our people remain our greatest strength.

This period of transition occurred within an increasingly complex operating environment. Demand for our services continued to grow, community expectations evolved, financial pressures have intensified, and the need to invest in our workforce, digital systems and infrastructure are increasingly essential. Despite these challenges, VIFM continued to deliver critical services each day to coroners, police, courts, health services, donor families, victim survivors and the broader Victorian community.

This year was also one of leadership transition. We acknowledge the significant contribution of Professor Noel Woodford, whose leadership over many years helped shape VIFM's reputation nationally and internationally. We also welcomed Lisa Lynch as Chief Executive Officer, bringing a renewed focus on engagement, partnership, organisational culture and long-term sustainability.

Together, the Board and Executive have focused on creating the foundations required for VIFM's next phase of growth and development. This has included strengthening governance arrangements, reviewing organisational structures, commencing the development of a new Strategic Plan, advancing key executive appointments and establishing a stronger operating rhythm across the organisation.

One of the most significant activities undertaken during the year has been the development of VIFM's next Strategic Plan. Through extensive engagement with staff, leaders, partners and stakeholders, we have begun to explore the opportunities and challenges that will shape our future. These conversations have reinforced the unique role VIFM plays at the intersection of health, justice, research and community service, while highlighting the passion our people have for the work they do and the impact they have on Victorian families and communities.

In July 2025, VIFM celebrated the official opening of its dedicated MRI scanner, marking a significant investment in our people and forensic capabilities. The new technology strengthens our ability to support death investigations and clinical forensic services, while enhancing opportunities for training, research and collaboration. It equips our specialists with advanced diagnostic tools to deliver the highest standards of forensic care and service to the Victorian community.

We are delighted that our staff maintained our commitment to medical and scientific research during the transition, with more than 64 academic publications and more than 70 conference presentations related to forensic pathology, molecular biology and toxicology. Through collaborative research, innovation and knowledge sharing, our staff continued to strengthen forensic practice, inform public health and the justice system, and contribute to better outcomes for families and the Victorian community. Our research also supports the ongoing development of our people, ensuring VIFM remains at the forefront of forensic science and medicine.

We have also continued to strengthen our partnerships across the health, justice, academic and community sectors. These relationships are critical to ensuring VIFM continues to innovate, influence and contribute beyond our direct service delivery responsibilities.

While there is much to be proud of, we recognise there is still much work ahead. Financial sustainability, workforce capability, digital transformation and infrastructure renewal will remain important priorities for the organisation. Addressing these challenges will require careful stewardship, ongoing collaboration and a willingness to think differently about the future.

As we look ahead, we do so with confidence. VIFM is guided by a clear sense of purpose, supported by a highly skilled and dedicated workforce, and strengthened by the trust placed in us by the Victorian community.

On behalf of the Board and Executive, we thank our staff, partners, volunteers, donors and donor families, researchers, students and stakeholders for their contribution throughout the year. The work of VIFM is only possible because of the collective efforts of so many people who are committed to improving outcomes for individuals, families and communities.

Together, we look forward to building the next chapter of VIFM.



Dr Margaret Grigg OAM
Board Chair



Lisa Lynch
Chief Executive Officer

05. Board Governance

VIFM Board

Name	Role
1. Dr Margaret Grigg OAM	Chair
2. Rachelle Anstey	Member
3. Deborah Beale AM	Member
4. Professor Catherine Bennett	Member
5. Trent Brickle	Member
6. Stephen Leane	Member
7. Clare Morton	Member
8. Neil Robertson PSM	Member
9. Professor Ajai Verma	Member

VIFM Staff Regular Attendees

Name	Role
1. Professor Noel Woodford	(interim) Chief Executive Officer (until 02/03/2026)
2. Lisa Lynch	Chief Executive Officer (from 02/03/2026)
3. Mari-Ann Scott	Chief Operating Officer/Board Secretary
4. Peter Ford	Chief Finance Officer
5. Carolynne van der Cingel	Board Secretariat

VIFM staff are invited to attend for specific agenda items

Audit, Risk and Finance Board Sub-committee

Name	Role
1. Rachelle Anstey	Chair
2. Dr Margaret Grigg OAM	(ex-officio) Member
3. Stephen Leane	Member
4. Clare Morton	Member
5. Steve Schinck	(External & independent) Member (from 23/07/2025)

VIFM Staff Regular Attendees

Name	Role
1. Professor Noel Woodford	(interim) Chief Executive Officer (until 02/03/2026)
2. Lisa Lynch	Chief Executive Officer (from 02/03/2026)
3. Mari-Ann Scott	Chief Operating Officer/Board Secretary
4. Peter Ford	Chief Finance Officer
5. Dr Nicole Schlesinger	Sub-committee Secretariat

VIFM staff are invited to attend for specific agenda items

People, Safety and Quality Board Sub-committee

Name	Role
1. Professor Ajai Verma	Chair
2. Dr Margaret Grigg OAM	(ex-officio) Member
3. Professor Catherine Bennett	Member
4. Neil Robertson PSM	Member

VIFM Staff Regular Attendees

Name	Role
1. Professor Noel Woodford	(interim) Chief Executive Officer (until 02/03/2026)
2. Lisa Lynch	Chief Executive Officer (from 02/03/2026)
3. Mari-Ann Scott	Board Secretary/Chief Operating Officer
4. Katie Howie	Sub-committee Secretariat

VIFM staff are invited to attend for specific agenda items.

VIFM Human Research Ethics Committee (HREC) – Board Committee

Name	Role
1. Stephen Nossal	Chair
2. Trent Brickle	Member (until 31/08/2025)
3. Nardia Dazkiw	Member
4. Professor Belinda Gabbe	Member
5. Dr Timothy Leahy	Member (from 20/08/2025)
6. Prof. Bernadette Matthews	Member (from 20/08/2025)
7. Dr Rebecca Millar	Member (from 20/08/2025)
8. David Scanlon	Member (from 18/02/2026)
9. Joanne Shafer	Member (from 20/08/2025)
10. Martha Shirinian	Member (from 20/08/2025)
11. Michelle Skinner	Member
12. Dr Danny Sullivan	Member (until 26/02/2026)
13. Rebecca Tambasco	Member (from 20/08/2025)

VIFM Staff Regular Attendees

Name	Role
1. Professor Noel Woodford	Director of Forensic Medicine (until Mar 2026)
2. Professor Richard Bassed	Head of Academic Programs and Research Advisory Committee Chair (until Feb 2026)
3. Prof. Dimitri Gerostamoulos	Research Advisory Committee Chair (from Feb 2026) plus Acting Director of Forensic Medicine (research and academic programs) (from 02/03/2026)
4. Fiona Leahy	HREC Executive Officer
5. Carolynne van der Cingel	Research Advisory Committee Executive Officer

Stakeholder Advisory Group – Board Committee

Name	Role
1. Dr Margaret Grigg OAM	Chair
2. Deborah Beale AM	Member
3. Trent Brickle	Member
4. Abbey Hogan, Office of Public Prosecutions	Member
5. Anjali Bhagwat, Faith Communities Council of Victoria	Member
6. Anna Tucker, DJCS	Member
7. Aunty Marion Hansen	Member
8. Coroner Paul Lawrie, Coroners Court of Victoria	Member
9. Catherine Trevorrow, Safer Care Victoria	Member
10. Danni Campbell Manley, Ageing Australia	Member
11. David Hastie, Funerals Australia	Member
12. Jacqueline Bell, Sexual Assault Services Victoria	Member
13. Maria Dimopoulos, CEO, Settlement Council of Australia	Member
14. Mark Trabsky, Monash University	Member
15. Dr Rebecca Kogios, Victoria Police	Member
16. The Hon Justice Michael O'Connell, Supreme Court of Victoria	Member

VIFM Staff Regular Attendees

Name	Role
1. Professor Noel Woodford	(interim) Chief Executive Officer (until 02/03/2026)/ Director of Forensic Medicine (from 02/03/26)
2. Lisa Lync	Chief Executive Officer (from 02/03/2026)
3. Mari-Ann Scott	Board Secretary/Chief Operating Officer
4. Nicole Schlesinger	Secretariat

06. Strategic Plan 2022-2026 to 2027-2032

This year's Annual Report provides the opportunity to recognise the achievements against the 2022-2026 Strategic Plan and to highlight the work we are doing to engage with our staff and stakeholders to develop the 2027-2032 Strategic Plan.

2022-2026 Strategic Plan Achievements

Strategic Pillar: Service Excellence

Our achievements	Our impact
Goal 1: A transformed death investigation system that maximises the public value of our expertise and focuses on the needs of families.	
▪ Introduced reform to enable forensic pathologists to complete Medical Certificates of Cause of Death (MCCDs) in appropriate natural-cause cases. The MCCD pathway allows the coronial investigation to conclude promptly and the MCCD to be completed the same day. That means less stress and uncertainty for families, earlier finalisation of straightforward natural-cause deaths, less unnecessary paperwork, testing and administration and more capacity across Pathology, stenography, toxicology and CCOV for cases that genuinely require more complex investigation. This will be a simpler and more timely process for families, without lowering the standard of the medical assessment. – forensic pathologists to complete MCCDs in appropriate natural-cause cases – improving the timeframes for providing a registerable cause of death to families – allowing medicolegal death investigation reports to be completed sooner.	These initiatives improve timeliness, enabling earlier funeral arrangements, probate processes, and estate administration to better meet the needs of grieving families.

Strategic Pillar: Service Excellence

Our achievements	Our impact
(Goal 1 continued)	
▪ Incrementally introduced evidence-based medical and scientific techniques that reduce the need for autopsies and provide a bespoke death investigation service, tailored to the needs of each case. This includes investigations of deaths where there is demonstrable value, using post-mortem CT, including with angiography, CT-guided biopsy and targeted invasive investigations. ▪ Introduced post-mortem MRI technology to enhance diagnostic capability by providing detailed assessment of organs, particularly the brain and heart, beyond what is achievable with post-mortem CT alone. This innovation improves: – diagnostic confidence, – supports less-invasive investigations, where appropriate, – has potential to reduce the need for autopsy in selected cases, – delivers cost outcomes for families – maximises the value of specialist forensic expertise.	

Strategic Pillar: Service Excellence

Our achievements	Our impact
GOAL 2: A CFM service that provides reliable, high quality and timely service that is accessible and responsive to stakeholder needs	
■ In 2023, VIFM designed and implemented a new Clinical Forensic Medicine (CFM) service model to provide improved victim-survivors of sexual and physical assault. The model delivered: – Forensic Nurse Examiners (FNEs) as an integral part of the CFM workforce, working alongside Forensic Medical Officers so that, where possible, forensic medical examinations are conducted at Multidisciplinary Centres (MDCs) or Crisis Care Units (CCUs), reducing the need for victim-survivors to attend multiple locations or repeat their account of the assault. – Round-the-clock access to forensic medical examinations, with three clinicians available across metropolitan Melbourne 24 hours a day, and defined response targets of within two hours in metropolitan Melbourne (including Geelong) and within four hours in regional Victoria. – The rostering of frontline staff of different genders, where possible, to facilitate victim-survivor choice. – Geelong incorporated into the metropolitan service area, supported by a broader statewide regional service delivered through casual Forensic Medical Officers and Forensic Nurse Examiners. This year's improvement's saw: ■ A triage system directing victim-survivors to the most appropriate examination location and setting, whether an MDC, a CCU or a regional service. ■ Frontline workforce increases, including the transition from six-monthly rotating registrars to a permanent Forensic Medical Officer workforce, supported by a restructured, shift-based roster.	This trauma informed victim-centric service model provides timely, accessible and consistent care to victim-survivors and improves CFM's service reach.

Strategic Pillar: Partnerships & Connections

Our achievements	Our impact
GOAL 3: A closer partnership with the Coroners Court of Victoria (CCoV) to drive system reform	
▪ The VIFM and CCoV have worked together on a range of initiatives. These include: – Collaborating with the Court to successfully advocate for legislative reforms including the Medical Certificates of Cause of Death process; the VIFM Act 2024 and proposed reforms to DNA laws and human tissue laws. – Reviewing how toxicology testing in elderly and natural causes deaths can be streamlined. – Delivering lectures on paediatric forensic pathology at the Asia-Pacific Coroners Society Conference. – Developing opportunities to strengthen collaboration on both organisations' Aboriginal cultural capability.	The VIFM's critical partnership with CCoV has been instrumental in the development and success of these system reforms.
GOAL 4: Collaborative relationships established with all our clinical forensic medicine stakeholders	
▪ Key relationship developments include: – A Memorandum of Understanding (MOU) between VIFM, Victoria Police and the Department of Justice and Community Safety (DJCS), setting out agreed expectations for the CFM services provided in Victoria, together with the governance arrangements and processes used to monitor, support and continually improve service delivery. – A CFM data dashboard, shared with Victoria Police and the DJCS, used to monitor key performance indicators and support continuous service improvement. – Ongoing engagement with Sexual Assault Service, Victoria (SAS Vic) and the Centres Against Sexual Assault (CASA) partners through the Multidisciplinary Centre (MDC) Statewide Operational Reference Group (SORG). – Strengthened relationships with the hospitals and Crisis Care Units (CCUs) in which VIFM delivers CFM services. – New working groups established with CFM stakeholders, including the Expert Opinion Working Group and the Fitness for Interview (FFI) Working Group, involving Victoria Police and Office of Public Prosecutions stakeholders. – Membership of the Service Delivery Governance Group (SDGG), which meets quarterly to review CFM service delivery against the commitments set out in the MOU, consider remedial action where issues are identified, and discuss opportunities to continually improve service design in line with contemporary best practice and victim-survivor feedback.	These restructured governance forums and stronger transparency and accountability mechanisms have improved CFM's service arrangements.

Strategic Pillar: Valued People

Our achievements	Our impact
GOAL 5: A diverse and engaged workforce that is continually learning and developing to create the VIFM of the future	
■ This year our people were supported by: – The embedding of the newly established Chief People Officer role to provide strategic leadership on VIFM's people and culture priorities. – Reviewing and strengthening the People and Culture team structure to support VIFM's transition to an independent public entity and ensure the workforce is well supported to meet current and future organisational needs. – An increased focus on People Matter Survey results, working with staff to address the issues that matter most to them and improve our employee experience. – Expanding our staff wellbeing program, including access to an in-house psychology service, manager wellbeing check-ins, peer support, and other initiatives that support a healthy and psychologically safe workplace. – Enhancing recruitment and onboarding practices to attract, develop and retain a highly skilled workforce. – Delivering the refreshed VIFM Seminar Series, providing opportunities for staff to learn from leading experts in forensic medicine, science, and research. – Strengthening our commitment to diversity, equity, and inclusion through the establishment of a Diversity, Equity and Inclusion Committee, implementation of the Gender Equality Action Plan, creation of an Aboriginal Cultural Capability Working Group, and participation in cultural awareness and inclusion initiatives.	Our people-focused initiatives have strengthened our approach to supporting and developing our staff.

Strategic Pillar: Leading Edge Facilities & Technology

Our achievements	Our impact
GOAL 6: A safe and welcoming service and education hub	
■ Key achievements included: – Strengthened health and safety consultation and employee representation, including increasing Health and Safety Representative (HSR) positions and establishing additional Designated Work Groups to better represent staff across specialist service areas. – Enhanced collaboration between employees and management through improvements to health and safety governance, consultation arrangements, and the establishment of a Safety Advocates Group. – Commenced psychosocial risk assessments to better understand workplace psychosocial hazards and inform future wellbeing initiatives. – Expanded employee wellbeing supports, including access to an in-house psychology service, manager wellbeing check-ins and peer support initiatives. – Improved internal communication and staff engagement through the introduction of VIFM Voice and commencement of a new intranet to improve access to information and organisational communication. – Introduced an improved case management system. – Prioritised cyber security initiatives. – Prioritised technological solutions for data storage and security.	We strengthened our safety culture, wellbeing supports and employee engagement mechanisms to create a safer, more inclusive and psychologically healthy workplace. Leveraged our technology systems to improve service delivery, particularly case management workflows.

2027-2032 Strategic Plan

The introduction of the *VIFM Act 2024* and the new VIFM Board has created an opportunity for our next Strategic Plan to be transformative. The 2027-2032 Strategic Plan will involve extensive consultation with the VIFM Board, Senior Executives, staff and VIFM's stakeholders and partners.



2026 VIFM Senior Executive Team

07. Celebrating our achievements and impact

The past year has been one of progress, passion and purpose:

FORENSIC MEDICINE

Expansion of our postmortem imaging capability

The introduction and development of postmortem MRI imaging is providing families and coroners with better information while reducing invasive examinations.

Chemical disaster response

Mortuary staff have collaborated with Victoria Police to develop effective procedures to appropriately manage the deceased when they are involved in fatal chemical disasters.

Graduate Certificate in Forensic Nursing and Midwifery

The VIFM offers a program of scholarships for clinical forensic medical nurses. The first cohort of nurses graduated in 2025. These staff were awarded scholarships for the Graduate Certificate in Forensic Nursing and Midwifery, introduced under the new Clinical Forensic Medicine model.

INTERNATIONAL

VIFM's global standing

VIFM contributes to the United Nations Office on Drugs and Crime (UNODC) and the World Anti-Doping Agency (WADA). These activities help strengthen forensic capability, support global responses to emerging drug threats and ensure VIFM remains connected to international developments in public health, justice and regulation.

International observers

We maintained our strong national and international profile through visiting trainees, fellows, specialists and observers from Australia, Latvia, Italy, Sri Lanka, Norway and more.

Asia Pacific partnerships

We continue to build resilience, partnerships and knowledge across the Asia Pacific region with a new MOU with Singapore's Health Sciences Authority, increasing forensic anthropology capability in Papa New Guinea, and leadership of the Asia-Pacific medicolegal Agencies network (APMLA).

COMMUNITY

Meeting community needs

We have introduced novel examination options including minimal or non-invasive techniques to minimise unnecessary autopsies. This ensures that our forensic pathology practices have become more tailored to the needs of each case and the community.

Strengthening multicultural capability

Our Coronial Admission and Enquiry staff and CCoV staff have visited 6 multicultural community groups to improve their understanding about the processes VIFM uses to sensitively manage deceased persons and to support their families.

Strengthening Aboriginal cultural capability

This year we launched VIFM's five-year Aboriginal Cultural Capability Plan (2026–2030), marking a significant milestone for the organisation.

PUBLIC HEALTH

Early warning systems

We contributed forensic expertise and leadership to state and national early warning activities, supporting rapid detection of emerging drug threats. We did this through the Emerging Drugs Network of Australia – Victoria (EDNA-V), and the national EDNA Monitoring, Evaluation and Translation (EDNA-MET) group.

Government advisory groups

We provided government bodies with timely evidence to identify and monitor drug market trends, and support coordinated harm-reduction responses. We actively contributed to the Potent Synthetic Opioids Advisory Group (PSOG), the Victorian Statewide Signals Group (SSG) and the Alcohol and Other Drugs Ministerial Advisory Committee.

Family health liaison service

Our Family Health and Genetic nurses continued to save lives by alerting families to previously unknown medical conditions when these are identified at autopsy. Our nurses contact and assist surviving family members understand the impact and treatment options for these genetic heritable health conditions

Informing reforms to human tissue legislation

VIFM made a submission to the Australian Law Reform Commission review of Human Tissue laws which is due to report in late 2026.

TEACHING & RESEARCH

Award winning research

Two of our research papers were recognised at the 2025 Australia & New Zealand Policing Advisory Agency best paper awards – with one 'winner' and another 'highly commended.'

Toxicology-based research projects

By examining the role of alcohol, prescribed medicines, illicit drugs and emerging substances in deaths, serious injury and impaired driving, VIFM generates evidence that supports prevention strategies, road safety initiatives and public health policy. These studies help identify changing patterns of drug use, inform risk messaging and contribute to interventions designed to reduce preventable harm across the Victorian community.

Investing in our Future Workforce

We hosted specialist trainees in Forensic Pathology and Clinical Forensic Medicine through the Royal College of Pathologists of Australasia (RCPA), and in medical administration through the Royal Australasian College of Medical Administrators (RACMA.)

OUR PEOPLE

Credentialing and Scope of Clinical Practice Policy

A significant milestone this year was the introduction of a comprehensive Credentialing and Scope of Clinical Practice Policy across all clinicians at VIFM.

New RCPA Fellows

Dr Samantha Rowbotham FRCPA became the first anthropologist to attain Fellowship of the Faculty of Science with the Royal Australasian College of Pathologists (RCPA) by examination. Dr Daniel Hussey FRCPA also successfully navigated the RCPA Forensic Pathology final exams and attained his FRCPA in Forensic Pathology. Both will have their admission ceremony at the Pathology Update 2027 in Auckland.

ACCREDITATION

NATA accreditation assessments

VIFM underwent two external NATA accreditation assessments, with both processes completed successfully and accreditation maintained.

08. Celebrating our people

Our people are at the heart of everything we do. We celebrate their contribution through our annual ROSII Awards, and the recognition they receive from their professional bodies.

ROSII Award Recipients 2025–26

The 2025–26 ROSII Awards are awarded to staff who demonstrate exceptional commitment to our values of Respect, Openness, Service, Integrity, and Innovation (ROSII). The 2025–26 ROSII Award winners were:

Sarabjeet Dev – Senior Forensic Medical Transcriptionist and Records Officer

All Values Champion

Recognised for outstanding service and critical support during the implementation of the Forensic Operations Case Information System (FoCIS). Sarabjeet's dedication, initiative, and unwavering commitment contributed significantly to this major change initiative.

Coronial Admissions & Enquiries Team

All Values Team Award

Recognised for consistently demonstrating VIFM's values through their service, care, integrity, and commitment to stakeholders. The team's passion for delivering high-quality support and their positive impact across the organisation make them exemplary ambassadors for VIFM.

Andrea Lea – Forensic Nurse Examiner

Service and Innovation Award

Recognised for her leadership, innovation, and service to the CFM team, Andrea also contributed to sector-wide work on non-fatal strangulation initiatives with Victoria Police and continuously sought opportunities for knowledge-sharing across the organisation.

Family Health Team – Natalie Morgan, Anne Nunan and Bianca Szymanski

Annual Team Award

Recognised for their extraordinary support to senior next of kin and families of the deceased during some of the most difficult moments in their lives. As a frontline service for the Institute, the Family Health Team provides compassionate care while also making valuable contributions to improvements in systems, privacy, information security, and health records management.

Medical and Scientific Professional Engagement 2025–26

Dr Melanie Archer – Forensic Pathologist

- Victorian representative for the Forensic Entomology Technical Advisory Group, within the Medical Sciences Specialist Advisory Group of NIFS-ANZPAA (National Institute of Forensic Science - Australia New Zealand Policing Advisory Agency)
- Member of the Editorial Board of the Journal of Forensic Sciences

Adjunct Assoc. Prof. Hans De Boer – Forensic Pathologist

- Board Member, International Society for Forensic Radiology and Imaging
- Member, Editorial Board of the International Journal of Legal Medicine
- Member, Editorial Board of Forensic Imaging
- Member, Editorial Board of Forensic Science Research
- Member, INTERPOL Disaster Victim Identification sub-working group on pathology and anthropology
- Council member, Victorian Perioperative Consultative Council (VPCC)
- Member, Anaesthetic Subcommittee, Victorian Perioperative Consultative Council
- Member, Dutch Foundation for Anthropology 'Barge's Anthropologica'
- Advisory Board Member, the Forensic Anthropology Society of Europe

Dr. Judith Fronczek – Forensic Pathologist

- Member Post-mortem Workgroup 'International guidelines for the imaging of suspected child physical abuse' (IGISPA)
- Child and Adolescent Subcommittee member, Consultative Council on Obstetric and Paediatric Mortality and Morbidity (CCOPMM)
- Co-chair Pathology Workgroup of the International Society for the Study and Prevention of Perinatal and Infant Death (ISPID)

Hayley Furniss – Head of the Donor Tissue Bank of Victoria

- Member, Eye and Tissue Advisory Committee (ETAC) for the Organ and Tissue Authority.

Prof. Dimitri Gerostamoulos – Head of Forensic Sciences and Chief Toxicologist

- Board Member, The International Association of Forensic Toxicologists – (TIAFT)
- Prohibited List Expert Advisory Group, World Anti-Doping Agency (WADA)
- Expert Forensic Group, United Nations Office of Drug and Crime (UNODC)
- Treasurer, Australian Academy of Forensic Sciences (AAFS)

Dr. Jodie Leditschke – Manager, Forensic Technical Services & Coronial Admissions and Enquiries

- Chair, Mortuary Managers Technical Advisory Group (until December 2025)
- Member, Medical Sciences Scientific Advisory Group
- Member, Victorian State DVI Committee
- Member, Australasian DVI Committee (until December 2025)

Adjunct Assoc. Prof. Sarah Parsons – Forensic Pathologist

- Board member, Technical Advisory Committee Victorian Perinatal Autopsy Service (VPAS).
- Councillor, Society of Cardiovascular Pathologists (SCVP)
- Councillor, Association of European Cardiovascular Pathologists (AECVP)
- Board member, Consultative Committee for Obstetrics, Paediatrics and Maternal Mortality (CCOPM) - Perinatal subcommittee.
- Pathology Representative - National Maternity Data Development Project with the Australian Institute of Health and Welfare
- Associate Editor – Pathology (The Journal of the Royal Australasian College of Pathologists)
- Editorial Board – Cardiovascular Pathology

Natalie Price – Forensic Technical Officer

- Vice President, Victorian Branch of the Australian New Zealand Forensic Science Society (ANZFSS.)

Dr. Samantha Rowbotham – Senior Forensic Anthropologist & Manager, Human Identification Services

- Chair, Forensic Anthropology Technical Advisory Group
- Member, Medical Sciences Scientific Advisory Group
- Member, Victorian State DVI Committee
- Member, Australasian DVI Committee

Assoc. Prof. Jennifer Schumann – Head, Drug Intelligence Unit

- President, Forensic and Clinical Toxicology Association (FACTA)
- Board Member, The International Association of Forensic Toxicologists – (TIAFT)
- Member - Victorian Alcohol and Other Drug Ministerial Advisory Committee
- Member – Victorian Statewide Signals Group
- Member- Centre for Forensic Science, Research and Education (CSFRE USA) Expert Committee on New Psychoactive Drugs
- Board Member - National Drug Research Institute (NDRI) Advisory Board
- Chair - Victorian Potent Synthetic Opioids Advisory Group
- Chair - Emerging Drugs Network of Australia Monitoring, Evaluation and Translation Committee
- Board Member – Stop The Coward Punch Foundation
- Advisor - Pill Testing Australia

Prof. Noel Woodford – Director of Forensic Medicine

- Secretary/Treasurer - The Royal College of Pathologists Australasia (RCPA)
- Chair, Asia Pacific Medico Legal Agencies Network (APMLA)
- Board member, Royal Humane Society of Australasia

Dr Greg Young – Forensic Pathologist

- Chief Examiner (Forensic Pathology) – The Royal College of Pathologists of Australasia (RCPA)
- Member – Board of Education and Assessment, The Royal College of Pathologists of Australasia (RCPA)
- Member – Forensic Advisory Committee, The Royal College of Pathologists of Australasia (RCPA)
- Member – Victoria Police Road Fatality Review Panel

09. Acknowledging our partners

Our work is made possible through strong partnerships across the justice, health, emergency services and education sectors working together to support the community and improve outcomes for all Victorians.

In alphabetical order:

Australian College of Nursing (ACN) We work with the Australian College of Nursing to support professional development, leadership and the advancement of forensic nursing practice across Australia.

Australian Organ and Tissue Authority (AOTA) We work closely with the Australian Organ and Tissue Authority to strengthen Australia's organ and tissue donation system, supporting donation, transplantation and improved outcomes for patients and families.

Centres Against Sexual Assault (CASA) We work closely with Centres Against Sexual Assault to provide coordinated, trauma-informed care for victim-survivors, supporting their health, wellbeing and access to justice.

Coroners Court of Victoria We work in close partnership with the Coroners Court of Victoria to investigate reportable deaths, support bereaved families and contribute to recommendations that help prevent future deaths.

Court Services Victoria Our partnership with Court Services Victoria strengthens the delivery of Victoria's justice system by supporting the courts with trusted forensic expertise and expert opinion.

Department of Health Our partnership with the Department of Health supports the delivery of forensic medicine services that strengthen Victoria's health system, enhance community wellbeing and contribute to better outcomes for patients, families and the broader community.

Department of Justice and Community Safety As part of Victoria's justice portfolio, we work closely with the Department of Justice and Community Safety to strengthen the state's forensic capability, support the justice system and contribute to safer communities.

Donor Hospitals We are grateful for our partnerships with these living donor program hospitals across Victoria: Adeney Private Hospital, Bayside Health, Beleura Private Hospital, Epworth Eastern, Epworth Richmond, Latrobe Regional Hospital, Linacre Private Hospital, Royal Children's Hospital, St Vincent's Public Hospital and West Gippsland Hospital.

Lions Eye Donation Service Our partnership with the Lions Eye Donation Service helps make life-changing corneal transplantation possible for Victorians, working together to honour the generosity of eye donors and support improved sight and quality of life for recipients.

Monash University Our enduring partnership with the Monash University Department of Forensic Medicine advances education, research and specialist training, helping to build the future forensic medicine workforce.

Royal College of Pathologists of Australasia (RCPA) Our partnership with the Royal College of Pathologists of Australasia promotes excellence in forensic pathology through professional standards, education, accreditation and continuous improvement.

Sexual Assault Services Victoria (SASVic) Our partnership with Sexual Assault Services Victoria strengthens collaboration across the sexual assault sector, supporting trauma-informed care, advocacy and improved outcomes for victim-survivors.

Victoria Police Our long-standing partnership with Victoria Police supports death investigations, clinical forensic services, drug roadside testing services, and scientific expertise to assist criminal investigations and enhance community safety.

10. Operational Reporting - Department Performance Standards

Reporting to government

We report to government on our activities through Budget Paper 3 (BP3) statistics. The information provides an accrued measure against targets for several medicolegal investigations, quality of reports, timeliness of (deceased person) body turnaround and final reports. The table below show the outcomes for 2025-26 with comments for variances greater than 5%.

SUPPORTING THE JUDICIAL PROCESS

	Unit of measure	Year 2025-26			Comment
		Target	Actual	Percentage variation	
Quantity					
Clinical Forensic Medical services	number	2,600-3,000	2,695	-	
Medicolegal death investigation services[1]	number	6,450-6,950	7,896	+ 13.6%	We exceeded the top of the target range by 946 cases. This is a direct result of an increase in deaths reported to the Coroner.
Provision of expert forensic medical and scientific evidence in court	number	200-250	245	-	
Peer reviewed research articles published	number	85	64	- 25%	We did not achieve the target in peer reviewed articles.

1 Count of medicolegal death investigations for the Coroners Court of Victoria.

	Unit of measure	Year 2025-26			Comment
		Target	Actual	Percentage variation	
Enquiries resolved by the Coronial Admissions and Enquiries Office of non-reportable deaths	number	5,000-5,500	5,031	-	
Quality					
Victorian Institute of Forensic Medicine Quality audit[2]	per cent	98	99.6%		
Timeliness					
Medical and scientific investigations on the body of the deceased completed within two days[3]	per cent	75-85	64.8%	- 13.6%	As highlighted above there has been an increase in deaths reported to the Coroner. This increase has therefore impacted on the number of medical and scientific investigations able to be completed within 2 days.
Medicolegal death investigation reports issued within agreed period[4]	per cent	65-75	72.2%	-	

2 The percentage of completed case reports found to be satisfactory as a result of a quality audit.

3 The amount of time that the medical investigation requires access to the body of the deceased before return to the family.

4 Timeline for completion of an investigation based upon the complexity of the case.

11. Operational Reporting - Forensic Medical and Scientific Services

Our Medical Services and Scientific Services experts provide high-quality specialist medical and scientific forensic support to the justice system in the fields of pathology, mortuary science, Clinical Forensic Medicine (CFM), toxicology, and molecular biology (DNA).

The forensic evidence we provide to police, legal practitioners, courts, and tribunals enable these organisations and agencies to deliver justice services for Victoria where complex medical and scientific issues are involved.

Our doctors, nurses and scientists also actively carry out innovative forensic research that is published in international scientific, medical, and legal literature and is widely referenced in court. As forensic medical and scientific leaders, they are frequently invited to speak at conferences and training seminars.

Expert Opinion Services

In 2025–26, our forensic experts provided justice agencies with 928 independent expert medical and scientific opinions on a wide range of topics. Many of these opinions are related to CFM matters where the forensic specialists provide interpretation and explanation of injuries including the ageing of injuries such as bruising and explanation of their likely cause. This information is vital in family violence incidents where the absence of independent witnesses means medical corroboration of alleged incidents is critical. Our expertise is also often requested in the form of expert opinions in interstate and international jurisdictions.

Expert Opinions	Number
CFM	850
Toxicology	54
Pathology	20
Odontology	4
Molecular Biology	1
Total	**929**

Summary of court appearances for the provision of expert testimony

By court type	Number	Percentage
Children's	3	1%
Coroners	20	9%
County	36	16%
Magistrates'	57	25%
Supreme	50	22%
Tribunal	0	0%
Other	62	27%
Total	**227**	**100%**

Summary of court appearances for the provision of expert testimony by court process

By court process	Number	Percentage
Trial	78	34%
Retrial	4	2%
Committal	62	27%
Inquest	20	9%
Other	61	27%
Not entered	3	1%
Total	**228**	**100%**

Forensic Pathology provision of expert testimony in court – by case type

Forensic Pathology cases	Number
Culpable driving	3
Manslaughter	5
Murder	42
Other	17
Total	**67**

Clinical Forensic Medicine provision of expert testimony in court – by case type

Clinical Forensic Medicine cases	Number
Fitness for interview	5
Injury interpretation	63
Physical assault	13
Physical assault – alleged offender	2
Post-crash toxicology	12
Sexual assault – non recent	3
Sexual assault – offender	2
Sexual assault – recent	17
Sexual assault – toxicology	4
Traffic driving under influence (DUI) drugs	2
Traffic medicine	0
Traffic DUI alcohol	1
Traffic blood alcohol reading (BAR)	0
Other	12
Total	**136**

Forensic Pathology Services



Members of the Forensic Pathology team.

Forensic Pathology

Forensic pathology manages the medicolegal aspects of death investigation. VIFM pathologists investigate adult and paediatric deaths reported to the Victorian Coroner - covering natural disease, injuries, and drug toxicity - many of which are sudden and unexpected. A pathologist's work includes examining death scenes, assessing bodies, and interpreting complex tests (histopathology, neuropathology, radiology, microbiology, toxicology) to determine cause of death, contributing factors to the death, and circumstances, sometimes aiding identification.

We conduct over 7,000 medicolegal death investigations each year, plus 150–300 additional cases referred retrospectively by the Registry of Births, Deaths and Marriages to be assessed for their reportability to the coroner (known as "body not in" or BNI cases). This has been a demanding year for the service, with rising case numbers and the transition to a new case management system. Throughout this period, the forensic pathology team has continued to work diligently to ensure the timely and accurate delivery of its services.

Our pathologists also provide court testimony, are actively involved in research, education, training, and participate in donor programs, disaster victim identification, and health committees.

VIFM medicolegal death investigations by year

Year	Number of medicolegal death investigations
2019–20	7,040
2020–21	6,707
2021–22	6,955
2022–23	7,296
2023–24	7,165
2024–25	7,324
2025–26	**7,633**

Type of medicolegal death investigation

Year	Autopsy	External examination	MIR*	BDM**
2019–20	2,866	3,597	247	330
2020–21	2,635	3,657	184	231
2021–22	2,308	4,248	225	174
2022–23	2,307	4,397	340	252
2023–24	2,251	3,990	724	200
2024–25	2,119	4,168	752	285
2025–26	**2,077**	**4,435**	**880**	**241**

* Medical Investigator's Report for femoral fracture cases, pelvic fractures and low-level falls cases (all of which must meet strict criteria to be eligible)

** 'Body not in' cases where the body is not managed by the VIFM, referred by the Registrar of Births, Deaths and Marriages

Upcoming reforms to improve Pathology services

An amendment to the *Justice Legislation Further Amendment (Miscellaneous) Bill 2025* is due to commence later in 2026, This amendment introduces reforms allowing forensic pathologists to complete a Medical Certificate of Cause of Death (MCCD) for natural cause death cases referred to the coroner. This legislative change reinforces our model of a bespoke death investigation service, tailored to the needs of our stakeholders.

Forensic Radiology

Since 2005, whole-body CT scans have supported every VIFM death investigation, aiding identification, cause-of-death assessment, autopsy planning, hazard evaluation, and injury documentation, with images serving as permanent, court-admissible records. VIFM is one of few forensic centres worldwide performing post-mortem CT angiography.

This year's major focus has been the introduction of a post-mortem MRI machine, a capability held by very few forensic facilities globally. The forensic radiology team has spent the year developing and refining the processes needed to bring this technology into routine casework, including establishing protocols, determining the best applications for its use, and researching outcomes to build an evidence base. VIFM has performed 647 MRI scans so far and this work is already reshaping how we examine the deceased, offering new diagnostic insights alongside CT and traditional autopsy methods. Combined with an onsite forensic radiologist and sub-specialty pathology expertise, the VIFM is uniquely positioned to contribute new research to the international field as post-mortem MRI usage is embedded into everyday practice.

Forensic Photography Services

Our forensic photographers produce high-quality casework images as part of the evidential record, using specialised techniques like cross-polarised lighting and invisible radiation to capture details not visible to the naked eye.

Human Identification Services (HIS) – Forensic Anthropology and Archaeology, Odontology, Entomology

VIFM has a statutory role in identifying every individual who comes into the coroner's care. In 2025–26, our Human Identification Services team facilitated 7,405 identifications – 89.8% visual, 8.9% via scientific methods (fingerprints, dental, DNA), and 1.3% circumstantial, with only two cases remaining unidentified. The team produces formal reports for all scientifically verified identifications and reviews visual identifications with the CAE.

HIS also works with Victoria Police and CAE to collect identification data for long-term missing person cases, which included 18 new reports in 2025–26, and implementing specialist identification methods for historic cases of unidentified human remains. This is a challenging area of identification yet remains a vital service to bring closure to families.

Our HIS team includes a forensic anthropologist, a human identification officer, two part-time forensic odontologists, and consultant forensic archaeologists and entomologists. Beyond coronial identifications, they provide specialist opinions to pathologists, coroners, clinicians, and police. In 2025–26, the team delivered 164 anthropology opinions, five archaeology opinions, 256 odontology opinions, and 10 entomology opinions, with six court attendances (three coronial cases; three clinical cases).

	Forensic anthropology and archaeology	Forensic odontology
2020–21	194	73
2021–22	170	112
2022–23	163	111
2023–24	266	156
2024–25	240	161
2025–26	**164**	**257**

Coronial Admissions and Enquiries Office (CAE)

Our 24-hour CAE Office supports coroners, pathologists, police, doctors, funeral directors, and families during the early stages of death investigations. It is staffed by experienced nurses and medicolegal officers who coordinate initial case management and ensure that accurate legal and medical information is collected. They also offer care, support and guidance for families in the days and weeks after a death, including assisting with those identifying or viewing a family member's body. Our CAE team works closely with mortuary staff, administrative staff, odontologists, and anthropologists.

In 2025–26, CAE responded to more than 40,000 incoming calls and made more than 30,000 outbound calls. A key role is advising doctors and police on whether a death is reportable under the Coroners Act, ensuring only relevant cases proceed. In 2025–26, 5,031 enquiries did not require formal notification to the Coroner.

Forensic Technical Services

Our Forensic Technical Officers and Assistants support pathologists throughout the mortuary process, managing the deceased from their admission to the release to the family's chosen funeral home. In 2025-26, our mortuary staff admitted an average of 17 to 18 deceased persons daily. Their duties include preparing bodies for viewing, specialised dissections, specimen collection, and assisting with imaging (CT, angiograms, X-rays, photography). Our team also undertakes musculo-skeletal and skin retrieval for the Donor Tissue Bank of Victoria.



Members of the Coronial Admissions and Enquiries team.



Members of the Forensic Technical Services team.

Family Health Information Service (FHIS)

Our Family Health Information Service contributes to community health by identifying previously unknown genetic conditions during death investigations that may affect surviving family members. When such a condition is found, the case is referred to a FHIS nurse, who arranges referral to an external genetic health service or specialist. This process is longstanding and embedded into VIFM medicolegal death investigation, representing international best practice.

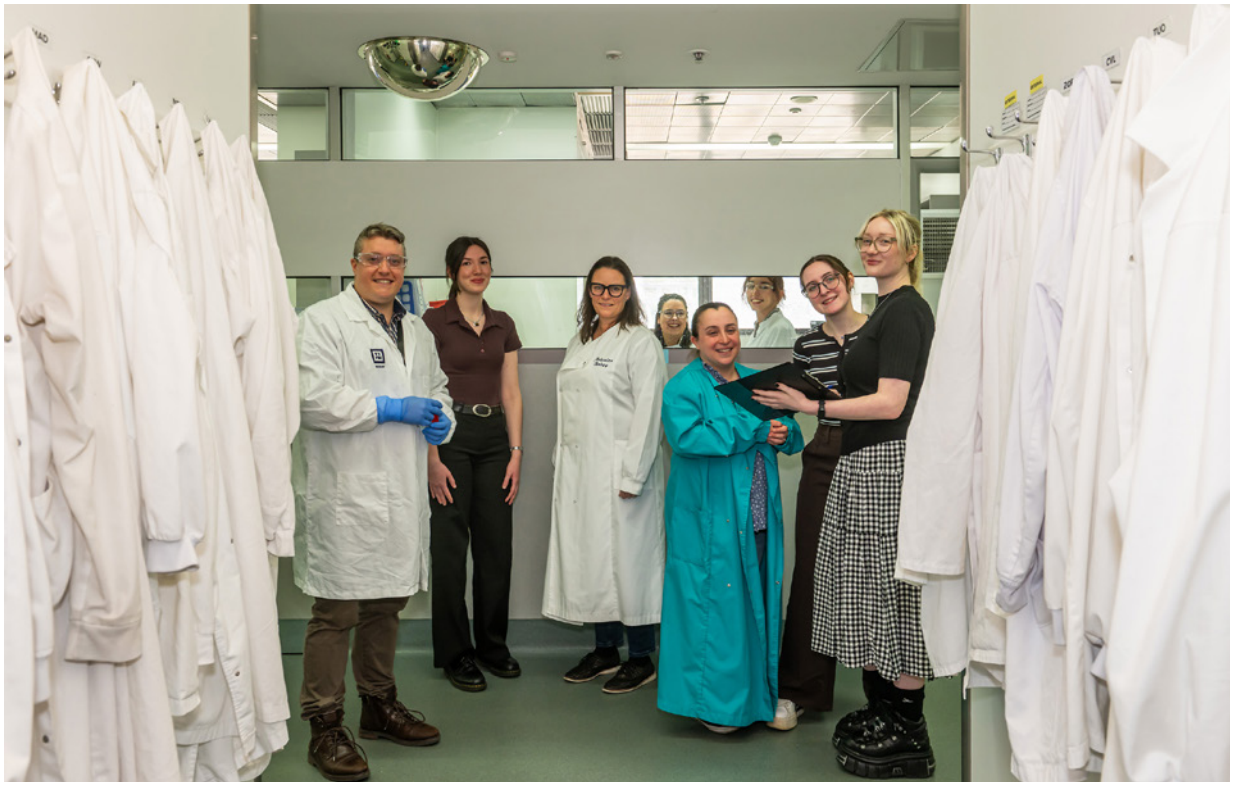
Family Health nurses work closely with our pathologists and in partnership with the Royal Melbourne and Royal Children's Hospitals. They have supported diagnosis and family management of conditions such as cardiomyopathies, connective tissue disorders, and inherited cardiac arrhythmias, helping at-risk families plan preventive healthcare with clinical specialists.

In 2025–26, the FHIS made 71 specialist referrals, 29 cancer diagnosis notifications to the Victorian Cancer Registry, and 155 referrals to general practitioners.

The FHIS also works closely with Victoria's local public health units (LPHUs), which manage disease prevention and population health programs, including responses to infectious disease cases and outbreaks. Our family health nurses act as a contact point for LPHUs needing information from coronial examinations.

Under the Health Legislation Amendment *(Quality and Safety) Act 2022*, health services must provide a Statutory Duty of Candour to patients who experience a serious adverse safety event, consistent with the Australian Open Disclosure Framework. The FHIS provides hospital medicolegal departments with a contact point for preliminary examination information to support these disclosure conversations with families.

Forensic Sciences



Members of the Forensic Sciences team.

Forensic Toxicology

Our toxicology laboratory undertakes drug and poison investigations for coronial investigations in Victoria. In 2025–26, we investigated 6443 Coronial cases, which was an increase of 2.5% over the previous year. In addition, cases continue to become more complex, as the number of substances we test for continues to increase, including prescription medications, illicit drugs, poisons, and novel psychoactive substances. Our Forensic toxicologists also attended court 54 times to provide expert testimony.

Year	Number of Coronial Cases Received for Toxicology Testing
2023-24	6,221
2024-25	6,286
2025-26	**6,443**

Toxicology Services for Victoria Police

Our laboratory also provides a range of drug and alcohol testing services to Victoria Police under a Service Level Agreement. This specialised analytical service covers drug testing for samples from injured and impaired drivers, roadside confirmatory testing and drug-facilitated crime cases.

Case Classification	Number of Victoria Police Cases Received for Toxicology Testing in 2025-26
Injured Driver Cases	7212
Impaired Driver Cases	561
Roadside Confirmatory Testing	10398
Drug Facilitated Crime	337

Illicit drugs like methylamphetamine and cannabis remain widespread across all types of cases. Novel psychoactive substances (new synthetic drugs) are also being detected more frequently. There is a concerning increase in synthetic benzodiazepines and potent opioids like nitazenes. Many of these drugs impair judgement and are often mixed with prescription medications. This combination can lead to traffic accidents and drug deaths. There has also been an increase in cases involving gamma-hydroxybutyrate (GHB) over the last few years.

We continue to work in partnership with Victoria Police and other road safety partners to identify the range and extent to which other drugs contribute to road trauma.

Drug Intelligence Services

Our drug intelligence scientists analyse samples from hospital emergency department admissions that provide critical toxico-surveillance data that support the issuing of early warning drug alerts to the community through Emerging Drugs Network of Australia, Victoria (EDNAV). Substituted or counterfeit drugs have led to multiple public warnings and, in some cases, fatalities. We also provide leadership and intelligence to government and industry committees and bodies such as the Victorian Alcohol and Other Drug Ministerial Advisory Committee, the Victorian Statewide Signals Group, and the Victorian Pill testing service.

Histology

Our Histology lab processes and tests tissue for forensic pathology investigations. Histology is the study of tissue at a microscopic level and is routine practice in forensic pathology where pathologists sample tissue at autopsy to determine the presence or absence of disease, or assessment of tissue injury. Testing such as special stains or immunohistochemistry may also be performed in the histology laboratory to further highlight tissue injury or classify disease processes.

Histological examination of tissues may reveal findings which may not have been diagnosed ante-mortem and may or may not be a contributing factor to the cause of death. In cases of undiagnosed genetic illness, findings can be beneficial to surviving family members to access their risk of disease and sudden death. A total of 42,176 tissue samples from 2,173 autopsies were submitted for processing in 2025-26. A further 4,236 special stain requests by Pathologists were processed by the histology laboratory to assist in their determination of the cause of death.

Year	Number of histology tissue samples processed	Number of further special requests
2021-22	52,832	4,607
2022-23	49,359	3,731
2023-24	46,745	4,043
2024-25	46,799	4,547
2025-26	**42,176**	**4,236**

Molecular Biology

Our Molecular Biology laboratory provides DNA services for the identification of deceased persons, including direct and kinship comparisons using nuclear DNA (nDNA) profiling, as well as mitochondrial DNA (mtDNA) analysis. In 2025-26, we conducted 288 tests (corresponding to 560 samples) to assist in the identification of deceased persons.

DNA profiling is one of three primary identification methods: DNA, dental and fingerprints. The Molecular Biology laboratory uses DNA analysis to help identify deceased individuals when visual identification is impossible due to trauma or decomposition. However, the samples analysed are often compromised in terms of DNA quality and quantity because the laboratory is referred cases that involve drownings, fires, air crashes and mass fatalities.

Our nDNA and mtDNA analysis capabilities are NATA accredited, and our expertise is frequently requested by forensic agencies in other states and territories and within the Asia Pacific region. These cases range from long-term missing persons to complex 'cold case' homicide investigations and disaster victim identifications. These require the analysis of large numbers of compromised samples (such as hairs and skeletal elements). In 2025-26, we 11 external cases (corresponding to 24 samples) were referred to our laboratory, with some of the findings assisting in the closure of several high-profile investigations across Australia.

Year	Number of DNA identification tests for the coroner
2021-22	282
2022-23	284
2023-24	308
2024-25	374
2025-26	**288**

Long Term Missing Persons Case Work

Our Molecular Biology laboratory uses innovative Forensic Investigative Genetic Genealogy (FIGG) practices to review Unidentified Human Remains (UHR) cases where all other avenues for identification have been exhausted. In collaboration with the Australian Federal Police and NSW Police Forces, the laboratory has continued to evaluate its Unidentified Human Remains and long-term missing persons cases. Applications of this work include:

- An evaluation of KinSNP software, for the prediction of relatedness between individuals, was completed using a family study. This work is critical for DNA comparisons where only SNP profiles are available. This study was published for the benefit of the forensic community.
- An evaluation of a service provider for the delivery of DNA analysis required for FIGG, for hair samples that have little and/or poor quality DNA, was completed, and these results will be published.
- Together with the Australian Federal Police and NSW Police Forces, we have been instrumental in the delivery of FIGG related material at FIGG workshops and training activities to the broader forensic community both within Australia and internationally.
- We are a founding member of the International FIGG Roundtable, which hosted its third meeting in New Zealand this year.

Clinical Forensic Medicine



Members of the Clinical Forensic Medicine team.

Our Clinical Forensic Medicine (CFM) team provide forensic medical services to living people, applying medical expertise to matters involving the justice system. Our services include forensic medical examinations of victim survivors of assault and alleged offenders, fitness for interview assessments, biological sample collection and the provision of expert medical opinions.

In 2025-26, there were 5072 total CFM cases, an increase of 2.5% over the previous year driven by increases in court appearances, expert opinion requests, and telephone advice. Our team met or exceeded its key performance targets across major service areas, and strengthened capacity to deliver high-quality clinical forensic medical services across metropolitan and regional Victoria.

Sexual assault examinations

We provide a 24/7 forensic medical examination service for reported sexual assaults, and this is a core area of our CFM service undertaken. Our forensic doctors and nurses performed a total of 489 examinations in 2025-26, which represented a marginal decrease of 0.2% over the previous year. Our attendance response times averaged 97% in metropolitan Melbourne and 86% in regional Victoria. We continue to prioritise timely access to forensic medical examinations across the state.

Biological sample collection

Our forensic nurses also provide a 24/7 biological sample collection service for Victoria Police to support forensic investigations with DNA sample collection from alleged offenders, and statutory requirements such as the *Road Safety Act 1986*. We collected 445 samples in 2025-26, an increase of 4.5% over the previous year. Additional casual forensic nurses were recruited during the year to strengthen CFM's capacity to maintain a reliable, statewide, 24-hour biological-sample collection service.

Fitness-for-interview examinations and physical-assault examinations

In 2025-26, our team undertook 65 physical assault examinations, and 743 fitness for interview examinations. Fitness for interview examinations decreased by 22.9%, and physical assault examinations decreased by 20.7%. The reduction in fitness-for-interview assessments may be attributable to improvements in initial triage and clinical decision-making, which is supported by a corresponding increase in telephone advice. Physical-assault examinations achieved 100% on-time attendance, while fitness-for-interview examinations maintained an 'on-time' attendance rate close to 100% (99.6%).

Strengthening service capacity and capability

Our service delivery results confirm CFM's continued ability to provide timely, clinically appropriate services and reflect our capacity to maintain performance despite fluctuations in referral volumes, workforce availability and differing operational challenges. Through targeted recruitment, improved triage, clearer prioritisation and more efficient allocation of clinical resources, CFM has strengthened its responsiveness while preserving the quality, consistency and reliability of its services. This provides a strong foundation for ongoing service improvement and for responding to future changes in community needs across Victoria.

We also strengthened our service capacity across regional Victoria, and this remains a strategic focus. We added nine additional casual regional Forensic Nurse Examiners (FNE) which increased the regional workforce to 22 casual FNEs operating across 14 regional sites.

The metropolitan forensic medical workforce also continued to benefit from CFM's established registrar training program. CFM is an accredited training site for the Australasian College for Emergency Medicine (ACEM) and the Royal Australian College of General Practitioners (RACGP). In 2025-26, CFM renewed its training accreditation with the Royal College of Pathologists of Australasia (RCPA) Faculty of Clinical Forensic Medicine (FCFM). CFM also welcomed its first FCFM trainee since 2022.

Total number of CFM cases 2025-26	
Adult sexual assault examinations	454
Adult non-recent sexual assault examinations	35
Adult physical assault examinations	65
'Just in case' sexual assault examinations	7
Services to children (<18)	0
Fitness for interview examinations (in person)	35
Fitness for interview examinations (via phone or audiovisual)	708
Biological specimen collection – traffic medicine	425
Biological specimen collection – other	20
Expert opinions	850
Professional Standards Command	0
Court appearances	136
Other specialised services	8
Phone advice	2,329
Total cases	**5,072**

The Donor Tissue Bank of Victoria



Members of the Donor Tissue Bank of Victoria team.

The Donor Tissue Bank of Victoria (DTBV) supports patients and their families by providing safe human tissues to medical specialists and Victorian hospitals for transplantation and medical research, benefitting numerous patients every year.

We retrieve, process, store and test donated tissues to ensure their safety and suitability for transplantation, and our tissue products are licensed by the Therapeutic Goods Administration (TGA), and we are accredited to operate as a testing laboratory for microbiological contamination testing.

We rely on the support and contribution of donors, donor families and the healthcare and tissue banking professionals who support donation and transplantation. Tissue donation can provide families with an opportunity to honour their loved one through a decision that may help save, restore, or improve the lives of others.

Our team identifies, assesses and screens donors for human tissue donation, and supports families through the tissue donation process. Our donor program operates in collaboration with partners across the DonateLife Network, including DonateLife Victoria, DonateLife Tasmania, the Lions Eye Donation Service in Melbourne, and multiple Victorian hospitals participating in the Living Donor Bone Program and Living Donor Heart Program.

Donation and Donor Screening

During 2025-26, we supported tissue donation from 120 deceased and living donors across our donation pathways: 61 deceased donors, 53 donors through the Living Donor Bone Program and six donors through the Living Donor Heart Program. The combined number of deceased and living heart donors was 67, a 27% decrease from the previous year.

Number of Living and Deceased Donors

	Deceased Donors	Living Donor Bone Program	Living Donor Heart Program
2021-22	61	104	2
2022-23	71	66	4
2023-24	68	75	2
2024-25	85	115	7
2025-26	**61**	**53**	**6**

In 2025-26, we screened 7,904 coronial cases for potential tissue donation and received 282 external referrals. Coronial cases include sudden, unexpected or unexplained deaths and other deaths reported to VIFM for forensic medical investigation. External referrals, including those received through the DonateLife Network, continued to contribute significantly to deceased tissue donation.

Internal/Coronial Cases Screened and Donor Success Rate

	Cases from the coronial system	Cases remaining after initial screening	Cases remaining after detailed screening	Cases where family approached for donation	Donors from the Coronial System	% of Coronial Cases that became Donors
2021-22	7187	568	75	55	20	0.28%
2022-23	7474	669	102	82	26	0.35%
2023-24	7422	702	109	85	21	0.28%
2024-25	7595	729	129	97	28	0.37%
2025-26	**7904**	**816**	**115**	**102**	**29**	**0.40%**

Among the 67 deceased and Living Donor Heart Program donors, 132 tissue groups were donated, representing an average of 1.97 tissue groups per donor. This was marginally below our benchmark of two tissue groups per donor.

There was a reduction in donations via the Living Donor Bone Program (LDBP) which recovers femoral heads from patients undergoing primary hip replacement. We are working with participating hospitals to strengthen engagement with the program and future donation opportunities.

External Donor Referrals and Donor Success Rate

	External Referrals (Hospitals, GPs, Police)	External Referrals unable to proceed after screening	Donors from External Referrals	Percentage of External Referrals that became Donors
2021-22	236	193	43	18.22%
2022-23	346	297	49	14.16%
2023-24	286	237	49	17.13%
2024-25	263	199	64	24.33%
2025-26	**282**	**244**	**38**	**13.48%**

Tissue Donation Group Totals & Average Tissue Groups Donated

	Cardiac Tissue	Bone Tissue	Tendons	Skin Tissue	Average Tissue Groups Donated
2021-22	35	39	12	40	2.00
2022-23	28	49	23	59	2.12
2023-24	36	46	31	52	2.36
2024-25	50	47	25	68	2.07
2025-26	**31**	**44**	**18**	**39**	**1.97**

Tissue Supply

In 2025-26, we supplied 1,749 bone allografts, 25 cardiac valves, 133 tendons and 455 skin grafts for transplantation. Supply of cardiac, skin and tendon grafts increased compared with 2024-25, while bone allograft supply decreased, reflecting the exhaustion of stored bone stock used to manufacture certain bone allografts, particularly CBM.

Tissue Grafts Supplied for Transplantation

	Cardiac Tissue	Tendons	Skin Pieces	Bone Tissue
2021-22	10	122	649	2015
2022-23	23	159	747	3640
2023-24	41	156	447	3497
2024-25	11	119	206	2610
2025-26	**25**	**133**	**455**	**1749**

Processing and Testing

As a TGA regulated operation, our Production and Microbiology Teams support tissue safety and quality through tissue processing, testing and quality control. In 2025-26 the DTBV's Production team processed 29 heart cases, 39 skin cases, 18 tendon cases, 82 femoral heads (LDBP), and 30 cadaveric bone cases.

Tissue Case Processing

	Femoral Heads	Cardiac Tissue	Skin	Tendons	Bone (cadaveric)
2021-22	132	35	40	12	47
2022-23	110	28	59	23	64
2023-24	174	35	52	33	48
2024-25	170	50	68	25	31
2025-26	**82**	**29**	**39**	**18**	**30**

Our Microbiology Lab undertakes testing to support both DTBV tissue banking activities and VIFM's forensic death investigation services. In 2025-26, the team processed 8,062 tissue banking specimens and 1,421 forensic specimens, with testing volumes lower than the previous year across both areas.

Microbiology Specimens Received and Processed

	Tissue Banking Specimens	Forensic Specimens
2021-22	8649	3526
2022-23	10362	2809
2023-24	10132	1799
2024-25	10983	1697
2025-26	**8062**	**1421**

12. Corporate and Support Services

The work of the Victorian Institute of Forensic Medicine is supported by a diverse group of professional, technical and operational teams whose expertise enables the delivery of forensic medical, scientific, educational and donor tissue services.

Our teams provide the systems, governance, infrastructure and organisational support that underpin VIFM's operations. Led by the Senior Executive Team, our Corporate and Support Services include Communications; Facilities and Supplies; Finance; Forensic Services Support; Information Communications and Technology; Legal, Governance and Policy; Quality, Risk and Improvement; People and Culture; Strategic Planning and Policy; Projects; and the VIFM Library.

Throughout 2025–26, Corporate and Support Services played a critical role in supporting organisational transformation, implementing the new VIFM Act, strengthening governance and risk management, advancing digital and information management initiatives, and maintaining a focus on workforce capability, wellbeing and inclusion. Our teams also ensured the effective stewardship of VIFM's financial, physical and information resources while supporting compliance, quality improvement and continuous service enhancement across the Institute.

A significant focus during the year was supporting organisational change and service improvement. This included implementation of new and enhanced digital systems, strengthening information governance and cyber security, supporting accreditation and quality activities, improving workforce capability and employee experience, maintaining specialised facilities and operational infrastructure, and enhancing administrative support services that enable the delivery of forensic and scientific operations. Improvements to case management processes, expert opinion coordination, practitioner credentialing and reporting systems contributed to more efficient service delivery and strengthened organisational governance.

Together, Corporate and Support Services staff provide the foundation that enables VIFM to fulfil its statutory responsibilities, support the justice system, contribute to public health and safety, and deliver services to the Victorian community.



13. Report of Operations - Financial Performance

Five-year financial summary

($ thousand)

Year	2021-22	2022-23	2023-24	2024-25	2025-26
Income from Government	49,275	48,647	52,575	55,316	**52,438**
Total income from transactions	56,826	60,163	64,084	64,040	**59,906**
Total expenses from transactions	57,014	58,251	62,806	66,155	**67,771**
Net result from transactions	(188)	1,912	1,278	(2,115)	**(7,865)**
Net result for the period	420	1,812	1,464	(1,955)	**(7,757)**
Net cashflow from operating activities	5,477	5,832	6,690	(1,065)	**1,991**
Total assets	211,053	212,265	234,348	243,884	**233,975**
Total liabilities	15,061	13,661	17,179	17,330	**15,179**

Financial performance - Operating statement

A summary of the Victorian Institute of Forensic Medicine's financial performance in 2025-26 is set out below, with full financial details for 2025-26 outlined in the Financial Statements.

The VIFM's principal output against appropriation income is for forensic pathology and related scientific services resources for medicolegal death investigations and funding for the provision of Statewide Forensic Clinical medical services for victims of assault. Other outputs against income from government include toxicology services for drug and alcohol testing performed for Victoria Police under a Service Level Agreement (SLA).

Total income from transactions is reduced from 2024-25 resulting from the reduced government funding outlined above, noting that 2024-25 included one off funding of $1.6M to cover payments to VPS staff for one off costs associated with a new enterprise agreement. In addition, the lower total income reflects a decline in revenue derived from the sale of non-government appropriated services. The decline in other revenue relating to revenue generated from the distribution of tissues through the Donor Tissue Bank of Victoria was due to tissue production restrictions, which is now resolved and revenue stabilised, noting that the decrease in revenue also has a direct impact on associated operating costs.

Total expenses from transactions for 2025-26 increased from 2024-25 by $1.62M. The variance includes increases to depreciation charges, matched by equivalent funding, related to the capitalisation of a new case management system. Increases to employee costs are aligned with enterprise agreements and budgeted vacancies and are offset by a reduction in non-salary costs which are reduced by $1.45M compared to 2024-25 including reductions to contractor costs and a reduction in costs associated with the reduced tissue distribution.

Government appropriated funding for core medico legal death investigations, funding provided for specific purposes, including Clinical Forensic Medical service delivery, transitioning IT services to the cloud and work undertaken for other government agencies under service level agreements including Victoria Police, were expensed in line with the funding provided.

The effect of increased staff costs across operational areas, combined with the reduced revenue resulted in the overall net result of a deficit in operations of $7.87 M and a comprehensive result of a deficit of $7.76 million after adjustments for increases to year-on-year debt provisions and reductions in other economic flows for leave provisions.

Financial position - balance sheet

In 2025-26, our total assets of $233.975M have reduced by $9.91M compared to June 2025.

Financial assets relating to cash and receivables of $32.16M have decreased by $7.67M and non-financial assets of $201.81M decreased by $2.24M compared to June 2025. Intangible assets, property, plant and equipment are all reported net of annual depreciation. The net decrease in total assets of $9.91M in 2025-26, relates to both a net decrease in physical assets of $1.5M and intangible assets of $0.82M. Additions to physical assets include $0.99M for equipment related items and $2.99M for the upgrade and expansion of the mortuary and Coronial Admission and Enquiries office areas funded by government. A new Forensic Pathology case management system totalling $6.5M was recorded as an asset under construction and asset addition at June 2025. The capitalisation of the asset has created a depreciation expense contributing to the lower intangible asset value at 30 June 2026.

Liabilities at 30 June of $15.18M have decreased by $2.15M, due to a reduction in amounts payable or accrued, compared to balances at 2025.

Cash flows

The net cashflow from operating activities is a $1.99M inflow, reflecting an increase in receipts, however the end of year cash balance of $1.83M for the 2025-26 financial year is a decrease of $2.08M compared to 2024-25 and reflects the funds used in the purchase of non-financial assets.

Additional Information

A full copy of the 2025-26 financial statements and audit opinion are included in this Annual Report. The VIFM's published reports, and other public documents are also available online at www.vifm.org. Any other relevant information in relation to the financial year is retained by the Accountable Officer and is available on request subject to freedom of information requirements and our privacy policy.

14. Compliance Reporting

Workforce Data

Employment at the VIFM

We employ a diverse range of medical, scientific, administrative and other professional staff. Most staff at the VIFM are employed under Part 3 of the *Public Administration Act 2004* in accordance with the Victorian Public Service Enterprise Agreement 2024. We also employ expert medical staff, which include specialist forensic pathologists and physicians employed under a VIFM-specific enterprise agreement.

Employment Principles

As an employer, the VIFM adheres to the public sector employment principles:

- employment decisions are based on merit
- public sector employees are treated fairly and reasonably
- equal employment opportunity is provided
- human rights as set out in the Charter of Human Rights and Responsibilities are upheld
- public sector employees have a reasonable avenue of redress against unfair or unreasonable treatment
- in the case of public service bodies, the development of a career public service is fostered.

Our selection process ensures that applicants are evaluated fairly and equitably based on the key selection criteria and other accountabilities without discrimination.

Workforce Data and Staffing Trends

As at 30 June 2026, we employed a total of 287 staff, compared to 283 staff in the previous reporting period.

The following tables disclose the head count and full time equivalent (FTE) of all active employees of the VIFM, employed in the last full pay period in June of the current reporting period and in the last full pay period in June of the previous reporting period.

Employment status by category

		Ongoing employees		Fixed term and casual employees		Total	
		Full-time (head-count)	Part-time (head-count)	Full-time (head-count)	Part-time (head-count)	Employees (head-count)	FTE
VPS	2024-2025	138	59	12	28	237	197.39
Non-VPS	2024-2025	19	3	19	7	48	44.14
Total		**157**	**62**	**31**	**35**	**285**	**238.83**
VPS	2025-2026	136	64	12	34	246	199.41
Non-VPS	2025-2026	16	2	13	6	37	32.53
Total		**152**	**66**	**25**	**40**	**283**	**231.94**

Gender and employment status

	Ongoing (head-count)	Ongoing (FTE)	Fixed term and casual (head-count)	Fixed term and casual (FTE)	Total (head-count)	Total (FTE)
2024-2025						
Men	64	61.7	17	15.1	81	76.8
Women	155	136.5	49	25.5	204	162
Self-described	-	-	-	-	-	-
Total	**219**	**198.27**	**66**	**40.6**	**285**	**238.8**
2025-2026						
Men	62	59.2	16	11.4	78	70.6
Women	160	141.4	45	19.9	205	161.3
Self-described	-	-	-	-	-	-
Total	**222**	**200.6**	**61**	**31.3**	**283**	**231.9**

Workforce demographics

2024-25						
Age Bracket	**Men**	**Women**	**Self-described**	**Total**	**Per cent**	**FTE**
15–24	0	6	-	6	2%	5.4
25–34	20	55	-	75	26%	65.6
35–44	26	51	-	77	27%	64.0
45–54	17	55	-	72	25%	58.0
55–64	11	31	-	42	15%	36.3
65+	7	6	-	13	5%	9.5
Total	**81**	**204**	**-**	**285**	**100%**	**238.8**

2025-26						
Age Bracket	**Men**	**Women**	**Self-described**	**Total**	**Per cent**	**FTE**
15–24	0	6	-	6	2%	6
25–34	19	50	-	69	24%	59.8
35–44	26	53	-	79	28%	61.8
45–54	17	57	-	74	26%	60.5
55–64	9	34	-	43	15%	35.1
65+	7	5	-	12	4%	8.7
Total	**78**	**205**	**-**	**283**	**100%**	**231.9**

Workforce classification breakdown (headcount)

Classification	2024-2025	2025-2026
VPS Grade 1	0	0
VPS Grade 2	21	23
VPS Grade 3	59	60
VPS Grade 4	70	69
VPS Grade 5	35	34
VPS Grade 6	34	33
Senior Employees		
Senior Technical Specialist / VPS Grade 7	2	1
Senior Executive Service officers	2	4
Non-VPS Employees		
VIFM Appointees	62	59
Total	**285**	**283**

Annualised total salary, by $20,000 bands, for executives and other senior non-executive staff

The following table discloses the annualised total salary for senior VPS employees of the VIFM, categorised by classification. The salary amount is reported as the full-time annualised salary.

Income band (salary)	Executives	Senior Technical Specialist/VPS Grade 7
< $160,00		
$160,000-$179,999		
$180,000-$199,999		
$200,000-$219,999		
$220,000-$239,999		1
$240,000-$259,999		
$260,000-$279,999	2	
$280,000-$299,999		
$300,000-$319,999		
$320,000-$339,999	1	
$340,000 - $359,999		
$360,000 - $379,999		
$380,000 - $399,999		
$400,000 - $419,999	1	
Total	**4**	**1**

The salaries reported above are for the full financial year, at a 1-FTE rate, and exclude superannuation.

Occupational Health and Safety

Incident Management

In 2025-26, 76 incidents were reported compared to 109 the previous year, a decrease of 30%. There was one WorkSafe notifiable incident in 2025-26.

RATE OF INCIDENTS (INC INJURIES) REPORTED VIA OHS REPORTING SYSTEMS

	2023-24	2024-25	2025-26
Total number of incidents	135	109	**76**
Annual incident rate per 100 full time equivalent (FTE) employee	5.01	3.94	**3.46**

Source VIFM Incident Register

Injury reduction

The VIFM focuses on early intervention and the provision of tailored support for employees with injuries or illnesses – both WorkCover and non-WorkCover related. In 2025-26, of the 76 incidents reported, there were a total of 7 injuries of which 1 resulted in a WorkCover claim.

VIFM INJURY AND CLAIMS DATA

	2023-2024	2024-2025	2025-2026
Total number of claims*	3	6	**1**
Number of lost time claims*	1	0	**1**
Lost time claims per 100 (FTE)	0.95	0	**0.6**
Average cost per claim*	$473.86	$1324.10	**$35,241.50**
Estimate of outstanding claims costs*	$19,868.00 Accurate as at 30 June 2024	$6975.00 Accurate as at 30 June 2025	**$0 Accurate as at 30 June 2026**

*Source: WorkSafe Agent - Allianz Insurers

Report of Operations - Financial Performance

Five year financial summary

($ thousand)

Year	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Income from Government	49,275	48,647	52,575	55,316	**52,438**
Total income from transactions	56,826	60,163	64,084	64,040	**59,906**
Total expenses from transactions	57,014	58,251	62,806	66,155	**67,771**
Net result from transactions	(188)	1,912	1,278	(2,115)	**(7,865)**
Net result for the period	420	1,812	1,464	(1,955)	**(7,757)**
Net cashflow from operating activities	5,477	5,832	6,690	(1,065)	**1,991**
Total assets	211,053	212,265	234,348	243,884	**233,975**
Total liabilities	15,061	13,661	17,179	17,330	**15,179**

Financial performance - Operating statement

A summary of the Victorian Institute of Forensic Medicine's financial performance in 2025-26 is set out below, with full financial details for 2025-26 outlined in the Financial Statements.

The VIFM's principal output against appropriation income is for forensic pathology and related scientific services resources for medicolegal death investigations and funding for the provision of Statewide Forensic Clinical medical services for victims of assault. Other outputs against income from government include toxicology services for drug and alcohol testing performed for Victoria Police under a Service Level Agreement (SLA).

Total income from transactions is reduced from 2024-25 resulting from the reduced government funding outlined above, noting that 2024-25 included one off funding of $1.6M to cover payments to VPS staff for one off costs associated with a new enterprise agreement. In addition, the lower total income reflects a decline in revenue derived from the sale of non-government appropriated services. The decline in other revenue relating to revenue generated from the distribution of tissues through the Donor Tissue Bank of Victoria was due to tissue production restrictions, which is now resolved and revenue stabilised, noting that the decrease in revenue also has a direct impact on associated operating costs.

Total expenses from transactions for 2025-26 increased from 2024-25 by $1.62M. The variance includes increases to depreciation charges, matched by equivalent funding, related to the capitalisation of a new case management system. Increases to employee costs are aligned with enterprise agreements and budgeted vacancies and are offset by a reduction in non-salary costs which are reduced by $1.45M compared to 2024-25 including reductions to contractor costs and a reduction in costs associated with the reduced tissue distribution.

Government appropriated funding for core medico legal death investigations, funding provided for specific purposes, including Clinical Forensic Medical service delivery, transitioning IT services to the cloud and work undertaken for other government agencies under service level agreements including Victoria Police, were expensed in line with the funding provided.

The effect of increased staff costs across operational areas, combined with the reduced revenue resulted in the overall net result of a deficit in operations of $7.87M and a comprehensive result of a deficit of $7.76M after adjustments for increases to year-on-year debt provisions and reductions in other economic flows for leave provisions.

Financial position - balance sheet

In 2025-26, our total assets of $233.975M have reduced by $9.91M compared to June 2025.

Financial assets relating to cash and receivables of $32.16M have decreased by $7.67M and non-financial assets of $201.81M decreased by $2.24M compared to June 2025. Intangible assets, property, plant and equipment are all reported net of annual depreciation. The net decrease in total assets of $9.91M in 2025-26, relates to both a net decrease in physical assets of $1.5M and intangible assets of $0.82M. Additions to physical assets include $0.99M for equipment related items and $2.99M for the upgrade and expansion of the mortuary and Coronial Admission and Enquiries office areas funded by government. A new Forensic Pathology case management system totalling $6.5M was recorded as an asset under construction and asset addition at June 2025. The capitalisation of the asset has created a depreciation expense contributing to the lower intangible asset value at 30 June 2026.

Liabilities at 30 June of $15.18M have decreased by $2.15M, due to a reduction in amounts payable or accrued, compared to balances at 2025.

Cash flows

The net cashflow from operating activities is a $1.99M inflow, reflecting an increase in receipts, however the end of year cash balance of $1.83M for the 2025-26 financial year is a decrease of $2.08M compared to 2024-25 and reflects the funds used in the purchase of non-financial assets.

Additional Information

A full copy of the 2025-26 financial statements and audit opinion are included in this Annual Report. The VIFM's published reports, and other public documents are also available online at **www.vifm.org**. Any other relevant information in relation to the financial year is retained by the Accountable Officer and is available on request subject to freedom of information requirements and our privacy policy.

Other Disclosures

Disclosure of Consultancy Expenditure

Details of consultancies (valued at $10,000 or greater)

In 2025-26, there were seven consultancies where the total fee payable to the consultants was $10,000 or greater. The total expenditure incurred during 2025-26 in relation to these consultancies was $329,048 (excluding GST). Details of the individual consultancies are outlined below.

Consultant	Purpose of consultancy	Start date	End date	Total approved project fee (excl. GST)	Expenditure 2025–26 (excl. GST)	Future expenditure (excl. GST)
FTI	DTBV Strategic Review	9/9/2025	30/11/2025	$125,248	$125,248	$0.00
NOUS	People & Culture structure review	1/9/2025	31/10/2025	$49,900	$49,900	$0.00
CONVERGE INTERNATIONAL	Psychosocial Risk Assessment	1/04/2025	31/05/2025	$28,500	$28,500	$0.00
KPMG	ICT structure review	1/10/2025	6/11/2025	$40,000	$40,000	$0.00
Dr L HAMLEY	Toxicology process review	3/10/2025	31/01/2026	$15,600	$15,600	$0.00
SYSTEMIQ	Toxicology Human Factors review of Toxicology	1/04/2026	30/04/2026	$19,900	$19,900	$0.00
THE BIG PICTURE	Strategic Planning	23/04/2026	28/02/2027	$68,400	$49,900	$18,500

Details of consultancies under $10,000

In 2025-26, there was 1 consultancy where the total fees payable to the individual consultancies was less than $10,000.

Disclosure of Government Advertising Expenditure

In 2025–26, there were no government advertising campaigns with total media spend of $100,000 or greater (exclusive of GST).

Disclosure of Information and Communications Technology Expenditure

For the 2025-26 reporting period, the VIFM had a total ICT expenditure of $6,679,056 with the details shown below.

All operational ICT expenditure	ICT expenditure related to projects to create or enhance ICT capabilities		
Business as usual (BAU) ICT expenditure	Non-BAU ICT expenditure	Operational expenditure	Capital expenditure
Total	Total = A + B	A	B
$6,280,194	$398,862	$198,191	$200,671

Disclosure of Reviews and Studies Expenditure

During 2025-26, there were no relevant reviews or studies undertaken, except for service reviews noted in the Disclosure of Consultancies Expenditure table above.

Disclosure of Asset Maturity Assessment

The Asset Management Accountability Framework (AMAF) requires an agency to conduct a self-assessment of the level of asset management maturity within its organisation. The AMAF requires a compliance assessment against 47 mandatory requirements.

The VIFM's *target* maturity rating is 'competence', meaning the VIFM is aiming to have systems and processes fully in place, consistently applied and systematically meeting the AMAF requirement, including a continuous improvement process to expand system performance above AMAF minimum requirements.

The VIFM disclosed a summary of the results of its self-assessment of the level of asset management maturity in its Annual Report for 2023-24 with the next disclosure due in 2026-27.

Disclosure of Emergency Procurement

In 2025-26, the VIFM did not activate emergency procurement in accordance with the requirements of government policy and accompanying guidelines resulting in nil spending for emergency procurements.

Disclosure of Procurement Complaints

Under the governance policy of the Victorian Government Purchasing Board (VGPB), the VIFM must disclose any formal complaints relating to the procurement of goods and services received through its procurement complaints management system.

In 2025-26, the VIFM did not receive any complaints through its procurement complaints management system.

Disclosure of Operation of Legislation and Other Government Policies

Financial Management Act 1994

The VIFM is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the financial reporting requirements of the *Financial Management Act 1994*.

Freedom of Information Act 1982

The VIFM is subject to the *Freedom of Information Act 1982* (FOI Act), which allows the public a right of access to documents held by the VIFM. The VIFM publishes information about its activities on its website, where it can be accessed without an FOI request.

Before making an FOI request, members of the public are encouraged to check if the information or document being sought is already publicly available, such as in the VIFM's Annual Reports. Members of the public can also contact the VIFM (**assist@vifm.org**) to ask if the information or document is available or can be provided. In some instances, the VIFM will be able to provide information being sought without requiring a formal FOI request.

A formal FOI request can otherwise be made by email to the VIFM FOI Officer (**foi.officer@vifm.org**). A request must be made in writing and clearly describe the information or document to which access is sought. The request must be accompanied by the appropriate application fee or a request to have the fee waived on hardship grounds.

Once the VIFM understands what information or document is being sought, the VIFM will process the request and provide a decision in relation to access to document access as soon as possible but no later than 30 days. The VIFM may extend the 30-day period by up to an additional 15 days if consultation with third parties is required.

The FOI Act allows the VIFM to refuse access, either fully or partially, to certain documents or information.

If a person is not satisfied with the VIFM's decision in relation to document access, the person can seek a review of the decision by the Office of the Victorian Information Commissioner (OVIC).

FOI requests in 2025–26

In 2025-26, the VIFM received five validly made FOI requests. The requests were from the public, with two of the requests made via a legal representative. There were no outstanding requests from the previous year to be decided in 2025–26.

One of the requests was withdrawn before a decision was made. The VIFM made decisions on the remaining four requests in the same financial year, with all decisions made within the statutory 30-day period. In relation to the four requests, the VIFM granted access to the requested documents in part, with some material exempted.

One request was subject to a review by OVIC in 2025-26. No requests progressed to the Victorian Civil and Administration Tribunal for review of an OVIC decision in that year.

Further information

Further information regarding the operation and scope of FOI in Victoria can be obtained from the FOI Act and accompanying regulations (**www.legislation.vic.gov.au**) and from the OVIC website (**www.ovic.vic.gov.au**). FOI requests to the VIFM can be made to: VIFM Freedom of Information Officer **foi.officer@vifm.org**

OVIC also provides both an online portal for making FOI requests directly to agencies and a downloadable FOI form for requesting documents, both of which are available on the OVIC website.

Building Act 1993

The VIFM operates from 65 Kavanagh Street, Southbank. The building on this site is managed within the Department of Justice and Community Safety (DJCS) portfolio, with maintenance of the building managed by the VIFM on behalf of DJCS. Both DJCS and the VIFM ensure all building maintenance and development works are compliant with the building and maintenance provisions of the *Building Act 1993*.

During 2025-26, the Mortuary, Coronial Admissions and plant room spaces completed a staged upgrade as part of a major capital works redevelopment project led by the Community Safety and Building Authority. Upon completion of each stage of the works, an inspection was undertaken by a Registered Building Surveyor to confirm compliance of the rebuilt space with the Act's Building Regulations 2018. A final inspection report was issued on the 17 July 2025 covering all areas of the redevelopment. A Certificate of Electrical Safety was also issued on the same date for the installation of an MRI and associated shielding.

In those areas of the building that were not within the scope of the redevelopment project, the VIFM is unaware of any material non-compliance with the current building standards for buildings of its nature and age. The VIFM's building facilities are covered by the Asset Management Services Contract as managed by DJCS, which performs regular maintenance on key building assets and carries out any required reviews to ensure conformance to building standards.

Local Jobs First Act 2003

The *Local Jobs First Act 2003* promotes employment and business growth for local industry through the implementation of the Local Jobs First Policy. The Act brings together the Victorian Industry Participation Policy and the Major Project Skills Guarantee Policy, which previously were administered separately.

Public bodies are required to apply the Local Jobs First Policy in all projects valued at $3M or more in metropolitan Melbourne, or $1M or more for projects in regional Victoria. The Major Project Skills Guarantee Policy applies to all construction projects valued at $20M or more. During 2025–26, the VIFM did not commence any projects to which either policy applies.

Public Interest Disclosures Act 2012

The *Public Interest Disclosures Act 2012* encourages and assists people to report improper conduct and corruption in the Victorian public sector. As a public entity, the VIFM is subject to the Act.

Statement of support for public interest disclosures

The VIFM is committed to the aims and objectives of the Act. The VIFM does not tolerate improper conduct by our employees, officers or Board Members, or the taking of reprisals against those who come forward to disclose such conduct. The VIFM recognises the value of transparency and accountability in our administrative and management practices and supports the making of disclosures that reveal corrupt conduct, conduct involving a substantial mismanagement of public resources, or conduct involving a substantial risk to public health and safety or the environment.

Reporting procedure

Under the Act, the VIFM cannot receive disclosures. Disclosures of improper conduct or detrimental action by our Board Members, officers or employees should be made to:

Independent Broad-based
Anti-Corruption Commission
Level 1, North Tower, 459 Collins Street
Melbourne VIC 3000

Tel: 1300 735 135

www.ibac.vic.gov.au

Carers Recognition Act 2012

While the VIFM is not bound by the application of the *Carers Recognition Act 2012*, the Coronial Admissions and Enquiries office will take into account the views of a carer where that person is the senior next-of-kin for a deceased person whose death has been reported to the coroner.

National Competition Policy

Competitive neutrality requires government businesses to ensure that where services compete, or potentially compete, with the private sector, any advantage arising from government ownership is accounted for if it is not in the public interest. Government businesses that undertake significant business activities are required to implement competitive neutrality measures (such as setting competitive neutral prices), which accounts for any net advantage that comes from public ownership. Competitive neutrality policy supports fair competition between public and private businesses and provides government businesses with a tool to enhance decisions on resource allocation. This policy does not override other policy objectives of government and focuses on removing resource allocation distortions.

We continue to comply with the requirements of the National Competition Policy. This includes compliance with the requirements of the Victorian Government's policy statement, Competitive Neutrality Policy Victoria.

Disclosure of Environmental Data

Environmental reporting

For the purposes of its reporting under the environmental reporting requirements, the VIFM is classified as a 'tier 3b' or 'collectively material entity (part B)', which refers to public sector entities with individual estimated emissions between 0.1 per cent and 1 per cent of whole of Victorian Government emissions, or who have significant capital works programs. The organisational boundary used for the VIFM's environmental reporting is the whole site at 65 Kavanagh Street, Southbank, which encompasses staff from both the VIFM and Coroners Court of Victoria. The VIFM's report against required environmental indicators is set out below.

Electricity production and consumption

Electricity used across the site for the period for 2025-26 is consistent with the previous 2024-25 period.

Indicator	2022–23	2023-24	2024-25	2025-26
Total electricity consumption (MWh) [Indicator EL1]	3,529	3,596	3,802	**3,837**
Purchased electricity – consolidated	3,529	3,596	3,802	**3,837**

Notes: The VIFM has not reported against segments of this indicator for which the data value is zero.

Stationary fuel use

Sources of emissions from stationary fuel for the VIFM include natural gas used in the site's heating and cooling systems, cooking and the provision of other building services. The VIFM collected data primarily through billing information from fuel suppliers. There was a decrease in natural gas use at the site between 2024-25 and 2025-26.

Indicator	2022–23	2023-24	2024-25	2025-26
Total fuels used in buildings and machinery (MJ) [Indicator F1]	7,706,535	6,858,410	7,489,850	**6,952,445**
Buildings				
Natural gas	7,705,954	6,858,400*	7,464,760	**6,935,075**
Diesel	Not available	Not available	25,090	**17,370**
Greenhouse gas emissions from stationary fuel consumption (tonnes CO_2-e) [Indicator F2]	387.175	353.414	386.420	**358.584**

**figure includes estimated usage for 1/4/24 – 30/6/24 due to meter fault*

Transportation

Our vehicle fleet is comprised of four vehicles for use by the VIFM's Forensic Physicians and Forensic Pathologists.

Indicator	2022–23	%	2023–24	%	2024-25	%	2025-26	%
Number and proportion of vehicles [Indicator T2]	3	100	3	100	4	100	**4**	100
Road vehicles	3	100	3	100	4	100	**4**	100
Passenger vehicles	3	100	3	100	4	100	**4**	100
Internal combustion engine								
Petrol								
Hybrid	3	100	3	100	4	100	**4**	100
Plug-in hybrid electric vehicle (PHEV)	1		1					
Range-extended electric vehicle	2		2		4		**4**	
Total energy used in transportation (MJ) [Indicator T1]		5814	6498		44,050	3	**30,2333**	
Road Vehicles		5814	6498		44,050		**30,2333**	
Passenger vehicles		5814	6498		44,050		**30,2333**	
Petrol		5814	6498		44,050		**30,2333**	
Greenhouse gas emissions from vehicle fleet (tonnes CO_2e) [Indicator T3]		0.393	0.439		2.979		**2.044**	
Road vehicles		0.393	0.439		2.979		**2.044**	
Passenger vehicles [(a)]		0.393	0.439		2.979		**2.044**	
Petrol		**0.393**	**0.439**		**2.979**		2.044	

Notes: The increase in passenger vehicle transportation in 2024-25 relates to the new Clinical Forensic Medicine service model.

Total energy use

Our total energy use is reported below.

Indicator	2022–23	2023-24	2024-25	2025-26
Total energy usage from fuels (stationary and transportation) (MJ) [Indicator E1]	7,513,987	6,864,908	7,533,900	**6,982,677**
Total energy used from electricity (MJ) [Indicator E2]	12,703,500	12,947,508	13,685,436	**13,814,460**
Total energy used segmented into renewable and non-renewable sources (MJ) [Indicator E3]	20,217,487	19,812,416	21,219,336	**20,797,137**
Renewable	2,361,581	2,406,942	2,544,123	**2,568,108**
Non-renewable	17,855,906	17,405,474	18,675,213	**18,229,029**
Units of energy used normalised by FTE [Indicator E4]	59,289	58,101	62,227	**60,989**

Sustainable buildings and infrastructure

The building from which the VIFM operates (65 Kavanagh Street, Southbank) is managed within the DJCS portfolio.

The VIFM has adjustable lighting levels, temperature and other building systems to avoid unnecessary consumption of energy while maintaining safety and comfort of occupants. The VIFM has also implemented measures in its data centre to improve the energy efficiency of cooling and IT equipment and upgraded to efficient LED lighting.

Sustainable procurement

The VIFM considers sustainable procurement objectives through its implementation of the Social Procurement Framework, which establishes requirements that apply to Victorian Government departments and agencies when they procure goods, services and construction.

Water use

The VIFM reports voluntarily on aspects of its annual water use as set out below.

Indicator	2022–23	2023-24	2024-25	2025-26
Total water consumption by an entity (kilolitres) [Indicator W1]	6,109.23	5,283.75	4,436.35	**2876.09**
Potable water consumption	6,109.23	5,283.75	4,436.35	**2,876.09**

Waste and recycling

The VIFM is not required to report on the waste and recycling indicators. However, waste management and recycling are key priorities for the VIFM. The VIFM has dedicated sites for collection services for e-waste, printer cartridges, batteries and certain soft plastics. The VIFM is aiming to increase its recycling rate by increasing dedicated collection services, the use of multi-bin systems across the site and the implementation of circular economy principles into the VIFM's procurement.

Greenhouse gas emissions

The VIFM reports the greenhouse gas emissions for the site broken down into emissions 'scopes' consistent with national and international reporting standards.

Scope 1 emissions are from sources that the VIFM owns or controls, such as burning fossil fuels in its vehicles or machinery.

Scope 2 emissions are indirect emissions from the site's use of electricity from the grid, which still uses coal and gas-fired power generation.

The VIFM is not required to report on Scope 3 emissions, which are indirect emissions from sources the VIFM does not control.

Indicator	2022–23	2023-24	2024-25	2025-26
Total Scope 1 greenhouse gas emissions (tonnes CO_2-e) [Indicator G1]	387	353	388	**360**
Total Scope 2 greenhouse gas emissions (tonnes CO_2e) [Indicator G2]	2,576	2,625	2,775	**2,801**

Disclosure Index

The VIFM's Annual Report is prepared in accordance with all relevant Victorian legislation and pronouncements. This Index has been prepared to facilitate identification of the VIFM's compliance with statutory disclosure requirements.

Legislation	Requirement	Page
Standing Directions and Financial Reporting Directions		
Report of operations		
Charter and purpose		
FRD 22	Manner of establishment and the relevant Ministers	
FRD 22	Purpose, functions, powers and duties	
FRD 22	Key initiatives and projects	
FRD 22	Nature and range of services provided	
Management and structure		
FRD 22	Organisational structure	
Financial and other information		
FRD 10	Disclosure Index	
FRD 22	Employment and conduct principles	
FRD 22	Occupational health and safety policy	
FRD 22	Summary of the financial results for the year	
FRD 22	Significant changes in financial position during the year	
FRD 22	Major changes or factors affecting performance	
FRD 22	Subsequent events	
FRD 22	Application and operation of *Freedom of Information Act 1982*	
FRD 22	Compliance with building and maintenance provisions of *Building Act 1993*	

Legislation	Requirement	Page
FRD 22	Statement on National Competition Policy	
FRD 22	Application and operation of the *Public Interest Disclosures Act 2012*	
FRD 22	Application and operation of the *Carers Recognition Act 2012*	
FRD 22	Details of consultancies over $10,000	
FRD 22	Details of consultancies under $10,000	
FRD 22	Disclosure of government advertising expenditure	
FRD 22	Disclosure of ICT expenditure	
FRD 22	Reviews and studies expenditure	
FRD 22	Statement of availability of other information	
FRD 22	Asset Management Accountability Framework (AMAF) maturity assessment	
FRD 22	Disclosure of emergency procurement	
FRD 22	Disclosure of social procurement activities under the Social Procurement Framework	
FRD 22	Disclosure of procurement complaints	
FRD 24	Reporting of environmental data	
FRD 25	Local Jobs First	
FRD 29	Workforce Data disclosures	
SD 5.2	Specific requirements under Standing Direction 5.2	

Legislation	Requirement	Page
Compliance attestation and declaration		
SD 5.4.1	Attestation for compliance with Ministerial Standing Direction	
SD 5.2.3	Declaration in report of operations	
Financial statements		
Declaration		
SD 5.2.2	Declaration in financial statements	
Standing Directions and Financial Reporting Directions		
Other requirements under Standing Directions 5.2		
SD 5.2.1(a)	Compliance with Australian accounting standards and other authoritative pronouncements	
SD 5.2.1(a)	Compliance with Standing Directions	
SD 5.2.1(b)	Compliance with Model Financial Report	
Other disclosures as required by FRDs in notes to the financial statements [(a)]		
FRD 11	Disclosure of Ex gratia Expenses	
FRD 21	Disclosures of Responsible Persons and Executive Officers in the Financial Report	
FRD 103	NonFinancial Physical Assets	
FRD 110	Cash Flow Statements	
FRD 112	Defined Benefit Superannuation Obligations	
FRD 114	Financial Instruments – general government entities and public non-financial corporations	

Legislation
Freedom of Information Act 1982
Building Act 1993
Public Interest Disclosures Act 2012
Carers Recognition Act 2012
Local Jobs Act 2003
Financial Management Act 1994

15. Financial Statements

Independent Auditor's Report

Victorian Auditor-General's Office

To the Board of the Victorian Institute of Forensic Medicine

Opinion	I have audited the financial report of the Victorian Institute of Forensic Medicine (the Institute) which comprises the: • balance sheet as at 30 June 2026 • comprehensive operating statement for the year then ended • cash flow statement for the year then ended • statement of changes in equity for the year then ended • notes to the financial statements, including material accounting policy information • declaration in the financial statements. In my opinion the financial report presents fairly, in all material respects, the financial position of the Institute as at 30 June 2026 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the *Financial Management Act 1994* and applicable Australian Accounting Standards - Simplified Disclosures.
Basis for opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. My independence is established by the *Constitution Act 1975.* My staff and I are independent of the Institute in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
The Board's responsibilities for the financial report	The Board of the Institute is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards-- Simplified Disclosures and the *Financial Management Act 1994*, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Board is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Level 31 / 35 Collins Street, Melbourne Vic 3000
T 03 8601 7000 enquiries@audit.vic.gov.au www.audit.vic.gov.au

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994,* my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board
- conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



MELBOURNE
27 October 2026

Charlotte Jeffries
as delegate for the Auditor-General of Victoria

VICTORIAN INSTITUTE OF FORENSIC MEDICINE

FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30 June 2026

DECLARATION IN THE FINANCIAL STATEMENTS

The attached financial statements for the Victorian Institute of Forensic Medicine have been prepared in accordance with Direction 5.2 of the Standing Directions of the Minister for Finance under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including interpretations and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, cash flow statement, statement of changes in equity and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2026 and financial position of the Institute at 30 June 2026.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 21 October 2026.

Dr Margaret Grigg OAM
Chairperson, VIFM Board
Victorian Institute of Forensic Medicine

Melbourne
21 October 2026

Ms Lisa Lynch
Chief Executive Officer
Victorian Institute of Forensic Medicine

Melbourne
21 October 2026

Mr David Arndt
Chief Finance Officer
Victorian Institute of Forensic Medicine

Melbourne
21 October 2026

Comprehensive operating statement
For the financial year ended 30 June 2026

	Notes	2026 $	2025 $
Continuing operations			
Revenue and income from transactions			
Grants	2.2.1	**52,437,869**	55,315,797
Sale of goods and services	2.2.2	**7,468,060**	8,724,610
Total revenue and income from transactions		**59,905,930**	**64,040,407**
Expenses from transactions			
Employee expenses	3.1	**(48,066,475)**	(46,703,676)
Depreciation and amortisation	4.1.3 and 4.2	**(6,389,460)**	(4,694,761)
Interest expense		**(9,738)**	(3,650)
Other operating expenses	3.2	**(13,305,622)**	(14,753,197)
Total expenses from transactions		**(67,771,296)**	**(66,155,284)**
Net result from transactions (net operating balance)		**(7,865,366)**	**(2,114,877)**
Other economic flows included in net result			
Net gain/(loss) on financial instruments [(b)]	8.1	**(55,525)**	206,836
Other gain/(loss) from other economic flows	8.1	**163,778**	(47,323)
Total other economic flows included in net result		**108,253**	**159,513**
Net result		**(7,757,113)**	**(1,955,364)**
Other economic flows – other comprehensive income:			
Items that will not be reclassified to net result			
Changes in physical asset revaluation surplus	4.1.3	**-**	**(12,062,086)**
Total other economic flows – other comprehensive income:		**-**	**(12,062,086)**
Comprehensive result		**(7,757,113)**	**(14,017,450)**

The accompanying notes form part of these financial statements.

Notes:
(a) This format is aligned to *AASB 1049 Whole of Government and General Government Sector Financial Reporting* .

(b) 'Net gain/(loss) on financial instruments' includes bad and doubtful debts from other economic flows.

Balance sheet
As at 30 June 2026

	Notes	2026 $	2025 $
Assets			
Financial assets			
Cash and deposits	6.2	**1,828,733**	3,914,308
Receivables	5.1	**30,329,206**	35,917,334
Total financial assets		**32,157,939**	**39,831,642**
Non-financial assets			
Inventories		**13,850**	12,470
Property, plant and equipment	4.1	**194,502,268**	196,001,651
Intangible assets	4.2	**6,346,102**	7,167,287
Other non-financial assets		**955,057**	870,958
Total non-financial assets		**201,817,277**	**204,052,366**
Total assets		**233,975,215**	**243,884,008**
Liabilities			
Payables	5.2	**2,290,900**	4,397,529
Leases	6.1	**121,408**	129,289
Employee related provisions	3.1.2	**12,607,027**	12,514,944
Prepaid revenue		**159,409**	288,663
Total liabilities		**15,178,745**	**17,330,425**
Net assets		**218,796,470**	**226,553,584**
Equity			
Accumulated surplus/(deficit)		**(9,217,859)**	(1,460,746)
Physical asset revaluation surplus		**23,791,677**	23,791,677
Contributed capital		**204,222,653**	204,222,653
Net worth		**218,796,470**	**226,553,584**

The accompanying notes form part of these financial statements.

Note:
(a) This format is aligned to *AASB 1049 Whole of Government and General Government Sector Financial Reporting* .

Cash flow statement
For the financial year ended 30 June 2026

	Notes	2026 $	2025 $
Cash flows from operating activities			
Receipts			
Receipts from government		**58,665,397**	51,094,143
Receipts from other entities		**6,643,882**	9,233,316
Total receipts		**65,309,280**	**60,327,459**
Payments			
Payments to suppliers and employees		**(63,308,344)**	(61,388,571)
Interest and other costs of finance paid		**(9,738)**	(3,650)
Total payments		**(63,318,082)**	**(61,392,221)**
Net cash flows from/(used in) operating activities		**1,991,198**	**(1,064,762)**
Cash flows from investing activities			
Purchases of non-financial assets		**(4,068,892)**	(23,453,480)
Net cash flows from/(used in) investing activities		**(4,068,892)**	**(23,453,480)**
Cash flows from financing activities			
Owner contributions by State Government		**-**	23,401,755
Repayment of principal portion of lease liabilities [(b)]		**(7,881)**	49,053
Net cash flows from/(used in) financing activities		**(7,881)**	**23,450,808**
Net increase/(decrease) in cash and cash equivalents		**(2,085,576)**	**(1,067,434)**
Cash and cash equivalents at beginning of the financial year		**3,914,308**	4,981,742
Cash and cash equivalents at end of the financial year	6.2	**1,828,733**	**3,914,308**

The accompanying notes form part of these financial statements.

Notes:
(a) This format is aligned to *AASB 1049 Whole of Government and General Government Sector Financial Reporting* .

(b) The Institute has recognised cash payments for the principal portion of lease payments as financing activities; cash payments for the interest portion as operating activities consistent with the presentation of interest payments and short-term lease payments for leases and low-value assets as operating activities.

Statement of changes in equity
For the financial year ended 30 June 2026

	Physical asset revaluation surplus $	Accumulated surplus $	Contributions by owner $	Total $
Balance at 30 June 2024	**35,853,763**	**494,618**	**180,820,898**	**217,169,279**
Net result for the year	-	(1,955,364)	-	**(1,955,364)**
Equity transfers to other Government Entities (fixed assets)	-	-	(148,520)	**(148,520)**
Owner contributions by State Government	-	-	23,550,275	**23,550,275**
Other comprehensive income for the year	(12,062,086)	-	-	**(12,062,086)**
Balance at 30 June 2025	**23,791,677**	**(1,460,746)**	**204,222,653**	**226,553,583**
Net result for the year	**-**	**(7,757,113)**	**-**	**(7,757,113)**
Balance at 30 June 2026	**23,791,677**	**(9,217,859)**	**204,222,653**	**218,796,470**

The accompanying notes form part of these financial statements.

Note:
(a) This format is aligned to *AASB 1049 Whole of Government and General Government Sector Financial Reporting* .

Notes to the financial statements
For the financial year ended 30 June 2026

1. ABOUT THIS REPORT

The Victorian Institute of Forensic Medicine (the Institute) is established under the *Victorian Institute of Forensic Medicine (VIFM) Act 2024* operating under the auspices of the Department of Justice and Community Safety and reporting to Parliament through the Attorney-General.

Its principal address is:
65 Kavanagh Street
Southbank VIC 3006

A description of the nature of its operations and its principal activities is included in the **Report of Operations**, which does not form part of these financial statements.

Basis of preparation

These financial statements are Tier 2 general purpose financial statements prepared in accordance with *AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* (AASB 1060) and Financial Reporting Direction 101 *Application of Tiers of Australian Accounting Standards* (FRD 101).

These financial statements are in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the notes to the financial statements.

The accrual basis of accounting has been applied in preparing these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Consistent with the requirements of the AASB1004 *Contributions*, contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of the Institute.

Capital grants which have been designated as contributions by owners are recognised as contributed capital. Other transfers that are in the nature of distributions to or contributions by owners have also been designated as contributions by owners.

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in applying AAS that have significant effects on the financial statements and estimates are disclosed in the notes under the heading: 'Significant judgement or estimates'.

These financial statements cover the Victorian Institute of Forensic Medicine as an individual reporting entity.

Notes to the financial statements
For the financial year ended 30 June 2026

Compliance information

These general-purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* (FMA) and applicable Australian Accounting Standards (AASs), which include Interpretations, issued by the Australian Accounting Standards Board (AASB).

Where appropriate, those AASs paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

2. FUNDING DELIVERY OF OUR SERVICES

Introduction

The Institute works predominantly in accordance with three pieces of legislation: the *VIFM Act 2024*, the *Coroners Act 2008* and the *Human Tissue Act 1982*. The *VIFM Act 2024* provides that the objectives of the Institute are:

(a) to provide or assist in the provision of forensic services and human tissue services;
(b) as far as is practicable, to oversee and coordinate the provision of forensic services in Victoria;
(c) to assist the Coroners Court with its functions under the **Coroners Act 2008**;
(d) to contribute to public health and safety and the administration of justice;
(e) to contribute to reducing the number of preventable deaths;
(f) to contribute to the development of knowledge and practice, and to innovation, in the provision of forensic services and human tissue services by conducting research, supporting the research of other entities and providing and assisting in the provision of teaching and training.

The *Coroners Act 2008* regulates the reporting and investigating of certain deaths by coroners, including by directing medical investigators at the Institute to undertake medical examinations of deceased persons.

The *Human Tissue Act 1982* regulates the donation of human tissue by living persons and after death. It provides authority for post-mortem examinations, prohibits the trading in human tissue and gives a definition of death.

To enable the Institute to fulfil its objective and provide outputs as described above, it receives grant income from the Department of Justice and Community Safety. The Fee for Service Fund and the Donor Tissue Bank income represents goods or services which are recognised when provided.

2.1 Summary of revenue and income that funds the delivery of our services

	Notes	**2026 $**	2025 $
Grants	2.2.1	**52,437,869**	55,315,797
Sale of goods and services	2.2.2	**7,468,060**	8,724,610
Total revenue and income from transactions		**59,905,930**	**64,040,407**

Revenue and income that fund delivery of the Institute's services are accounted for consistently with the requirements of the relevant accounting standards disclosed in the following notes.

2.2 Income from transactions

2.2.1 Grants

	2026 $	2025 $
Grants recognised as income of not-for-profit entities		
Section 29 receipts #	**7,667,373**	8,068,997
Treasurers advance	**-**	23,000
Grants from the Department of Justice and Community Safety	**44,770,496**	47,223,800
Total grants	**52,437,869**	**55,315,797**

Section 29 of the Financial Management Act provides for revenue receivable from the provision of services by the VIFM may be credited to the VIFM on conditions, as agreed between the Treasurer and the relevant VIFM Minister.

Grants recognised under AASB 1058

The Institute has determined that all grant income included in the table above is recognised under AASB 1058 on the basis that it has been earned under arrangements that are either not enforceable or linked to sufficiently specific performance obligations.

Section 29 receipts relate to funding appropriated from Parliament by the Department of Justice and Community Safety under s29 of the *Financial Management Act*, and provided to VIFM as a grant.

Grant income from Section 29 receipts and grants from the Department of Justice and Community Safety are recognised when the Institute has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, the Institute recognises any related contributions by owners, increases in liabilities, decreases in assets, and revenue ('related amounts') in accordance with other Australian Accounting Standards. Related amounts may take the form of:

(a) contributions by owners, in accordance with AASB 1004 *Contributions*;
(b) revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15 *Revenue from Contracts with Customers*;
(c) a lease liability in accordance with AASB 16 *Leases*;
(d) a financial instrument, in accordance with AASB 9 *Financial Instruments*; or
(e) a provision, in accordance with AASB 137 Provisions, *Contingent Liabilities and Contingent Assets*.

2.2.2 Sale of goods and services

	2026 $	2025 $
Distribution of goods - Donor Tissue Bank	**6,395,720**	7,704,382
Rendering of services	**1,072,341**	1,020,229
Total sale of goods and services	**7,468,060**	**8,724,610**

The sale of goods and services included in the table above are transactions that the Institute has determined to be classified as revenue from contracts with customers in accordance with *AASB 15 Revenue from Contracts with Customers*.

Revenue is measured based on the consideration specified in the contract with the customer. The Institute recognises revenue when it transfers control of a good or service to the customer, i.e. when tissues are transplanted into a recipient, or as, the performance obligations for the sale of goods and services to the customer are satisfied, usually on completion of an expert opinion in the form of a report.

3. THE COST OF DELIVERING OUR SERVICES

Introduction

This section provides an account of the expenses incurred by the Institute in delivering services. The funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are recorded.

3.1 Expenses incurred in delivery of services

	Notes	2026 $	2025 $
Employee benefit expenses	3.1.1	**48,066,475**	46,703,676
Other operating expenses	3.2	**13,305,622**	14,753,197
Total expenses		**61,372,098**	**61,456,873**

3.1.1 Employee expenses in the comprehensive operating statement

	2026 $	2025 $
Defined contribution superannuation expense	**4,440,449**	4,157,818
Defined benefit superannuation expense	**84,197**	81,509
Salaries, wages, annual leave and long service leave	**39,572,517**	39,032,420
Termination benefits	**443,201**	-
Other on-costs (fringe benefits tax, payroll tax and workcover levy)	**3,526,112**	3,431,929
Total employee expenses	**48,066,475**	**46,703,676**

Employee expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements and workcover premiums.

The amount recognised in the comprehensive operating statement in relation to superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period. The Institute does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead, the Department of Treasury and Finance (DTF) discloses in its annual financial statements the net defined benefit cost related to the members of these plans as an administered liability (on behalf of the State as the sponsoring employer).

Termination benefits are payable when employment is terminated before the normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Institute is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy.

3.1.2 Employee-related provisions

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave (LSL) for services rendered to the reporting date and recorded as an expense during the period the services are delivered.

	2026 $	2025 $
Current provisions:		
Annual leave	**3,514,890**	3,493,356
Long service leave	**5,877,860**	5,689,929
Provisions for on-costs	**2,365,465**	2,301,605
Total current provisions for employee benefits	**11,758,214**	**11,484,890**
Non-current provisions:		
Employee benefits	**702,640**	851,489
On-costs	**146,173**	178,564
Total non-current provisions for employee benefits	**848,813**	**1,030,053**
Total provisions for employee benefits	**12,607,027**	**12,514,944**

Wages and salaries, annual leave and sick leave

Liabilities for wages and salaries (including non-monetary benefits, annual leave and on-costs) are recognised as part of the employee benefit provision as current liabilities, because the Institute does not have an unconditional right to defer settlements of these liabilities.

The liability for salaries and wages are recognised in the balance sheet at remuneration rates which are current at the reporting date. As the Institute expects the liabilities to be wholly settled within 12 months of reporting date, they are measured at undiscounted amounts.

The annual leave liability is classified as a current liability and measured at the undiscounted amount expected to be paid, as the Institute does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

No provision has been made for sick leave, as all sick leave is non-vesting and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the comprehensive operating statement as it is taken.

Employment on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

Unconditional LSL is disclosed as a current liability, even where the Institute does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months.

The components of this current LSL liability are measured at:
- undiscounted value - if the Institute expects to wholly settle within 12 months; and
- present value - if the Institute does not expect to wholly settle within 12 months.

Conditional LSL is disclosed as a non-current liability. There is a conditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL is measured at present value.

Any gain or loss following revaluation of the present value of non-current LSL liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in bond interest rates for which it is then recognised as an 'other economic flow' in the net result.

3.2 Other operating expenses

	Note	2026 $	2025 $
Purchase of supplies		**7,209,104**	7,439,253
Purchase of services (including remuneration of auditors)	8.5	**3,557,075**	4,859,707
Maintenance		**2,539,444**	2,454,237
Total other operating expenses		**13,305,622**	**14,753,197**

Other operating expenses generally represent the day-to-day running costs incurred in normal operations. It also includes bad debts expense from transactions that are mutually agreed.

Supplies and services are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any inventories held for distribution are expensed when the inventories are distributed.

4. KEY ASSETS TO SUPPORT SERVICE DELIVERY

Introduction

The Institute controls assets that are utilised in fulfilling its objectives and conducting its activities. They represent the resources that have been entrusted to the Institute to be utilised for delivery of those services.

4.1 Property, plant and equipment

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2026	2025	**2026**	2025	**2026**	2025
	$	$	**$**	$	**$**	$
Land at fair value	**92,237,914**	92,237,914	**-**	-	**92,237,914**	92,237,914
Buildings at fair value	**101,955,661**	62,497,613	**(7,290,103)**	(3,180,203)	**94,665,558**	59,317,410
Assets under construction at cost	**-**	36,467,890	**-**	-	**-**	36,467,890
Plant, equipment and vehicles at cost	**19,134,485**	18,341,210	**(11,535,690)**	(10,362,773)	**7,598,796**	7,978,437
Net carrying amount	**213,328,060**	**209,544,627**	**(18,825,792)**	**(13,542,976)**	**194,502,269**	**196,001,651**

Items of property, plant and equipment are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition. The cost of constructed non-financial physical assets includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

The following table is right-of-use assets included in the PPE balance.

4.1.1 Total right-of-use assets: vehicles [(a)]

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2026	2025	**2026**	2025	**2026**	2025
	$	$	**$**	$	**$**	$
Vehicles	**150,719**	175,639	**(30,397)**	(46,500)	**120,322**	129,139

(a) As a result of a change in FRD 104 Leases effective FY2026 reporting period, right-of-use assets are measured at cost. The comparative information for reporting period FY2025 is not restated and is reported at the previously determined fair value. The composition of right of use assets are vehicles and therefore there is immaterial impact from the change in accounting policy.

Right-of-use asset acquired by lessees – Initial measurement

The Institute recognises a right-of-use asset and a lease liability at the lease commencement date.

The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentive received
- any initial direct costs incurred
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

Right-of-use asset - Subsequent measurement

The Institute depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The right-of-use assets are also subject to revaluation.

In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

Impairment of property, plant and equipment

The recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 Fair Value Measurement, with the consequence that AASB 136 does not apply to such assets that are regularly revalued.

4.1.2 Depreciation and amortisation

All buildings, plant and equipment and other non-financial physical assets that have finite useful lives, are depreciated. The exceptions to this rule include items under operating leases, assets held for sale, land and investment properties.

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life
Specialised buildings	10 to 45 years
Plant, equipment and vehicles (including leased assets)	3 to 15 years
Software	3 to 5 years

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments made where appropriate.

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term. Where the Institute obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the entity will exercise a purchase option, the entity depreciates the right-of-use asset over its useful life.

Indefinite life assets: Land, which is considered to have an indefinite life, is not depreciated. Depreciation is not recognised in respect of this asset because its service potential has not, in any material sense, been consumed during the reporting period.

4.1.3 Reconciliation of movements in carrying amount of property, plant and equipment [(a)]

	Land at fair value		Buildings at fair value		Assets under construction at cost		Plant and equipment at cost		Plant and equipment (right-of-use assets) [(b)]		Total	
	2026 $	2025 $	**2026** $	2025 $	**2026** $	2025 $	**2026** $	2025 $	**2026** $	2025 $	**2026** $	2025 $
Opening balance	**92,237,914**	**104,300,000**	**59,317,410**	**62,497,613**	**36,467,890**	**18,150,987**	**7,849,298**	**8,300,255**	**129,139**	**80,101**	**196,001,651**	**193,328,957**
Additions	**-**	-	**2,990,158**	-	**-**	18,316,903	**988,854**	1,023,868	**41,138**	66,979	**4,020,150**	**19,407,749**
Disposals	**-**	-	**-**	-	**-**	-	**-**	(148,520)	**(27,064)**	-	**(27,064)**	**(148,520)**
Transfer in/out of assets under construction	**-**	-	**36,467,890**	-	**(36,467,890)**	-	**-**	-	**-**	-	**0**	**-**
Revaluation of PPE	**-**	(12,062,086)	**-**	-	**-**	-	**-**	-	**-**	-	**-**	**(12,062,086)**
Depreciation	**-**	-	**(4,109,900)**	(3,180,203)	**-**	-	**(1,359,679)**	(1,326,306)	**(22,891)**	(17,941)	**(5,492,469)**	**(4,524,451)**
Closing balance	**92,237,914**	**92,237,914**	**94,665,559**	**59,317,410**	**-**	**36,467,890**	**7,478,473**	**7,849,298**	**120,322**	**129,139**	**194,502,268**	**196,001,651**

Notes:
(a) Fair value assessments have been performed for all classes of assets in this purpose group and a management revaluation was undertaken in line with FRD 103. The next scheduled full revaluation for this purpose group will be conducted in 2027. Refer to note 7.3.2 for more information.

(b) As a result of a change in FRD 104 Leases effective FY2026 reporting period, right-of-use assets are measured at cost. The comparative information for reporting period FY2025 is not restated and is reported at the previously determined fair value. The composition of right of use assets are vehicles and therefore there is immaterial impact from the change in accounting policy.

4.2 Intangible assets

	Computer Software	
	2026	2025
	$	$
Gross carrying amount		
Opening balance	**8,149,882**	3,955,632
Additions	**75,806**	436,230
Additions (Assets under construction)	**-**	3,758,020
Closing balance	**8,225,688**	**8,149,882**
Accumulated amortisation		
Opening balance	**(982,595)**	(812,283)
Amortisation of intangible produced assets	**(896,991)**	(170,311)
Closing balance	**(1,879,586)**	**(982,595)**
Net book value at end of financial year	**6,346,102**	**7,167,287**

Initial recognition

Purchased intangible assets are initially recognised at cost. When the recognition criteria in AASB 138 *Intangible Assets* is met, internally generated intangible assets are recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Depreciation and amortisation begin when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management

An **internally generated intangible asset** arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

(a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;
(b) an intention to complete the intangible asset and use or sell it;
(c) the ability to use or sell the intangible asset;
(d) the intangible asset will generate probable future economic benefits;
(e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
(f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Subsequent measurement

Intangible produced assets with finite useful lives, are depreciated as an ‘expense from transactions’ on a straight line basis over their useful lives. Produced intangible assets have useful lives of between 3 and 5 years.

Intangible non-produced assets with finite lives are amortised as an ‘other economic flow’ on a straight line basis over their useful lives. The amortisation period is 3 to 5 years.

Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment whenever an indication of impairment is identified.

VICTORIAN INSTITUTE OF FORENSIC MEDICINE
FINANCIAL STATEMENTS FOR YEAR ENDED 30 June 2026

How this report is structured	The Victorian Institute of Forensic Medicine has presented its audited general-purpose financial statements for the financial year ended 30 June 2026 in the following structure, to provide users with the information about the Institute's stewardship of resources entrusted to it.
Financial statements	Comprehensive operating statement Balance sheet Cash flow statement Statement of changes in equity
Notes to the financial statements	**1. About this report** The basis on which the financial statements have been prepared and compliance with reporting requirements **2. Funding delivery of our services** Income and Revenue recognised from grants, sales of goods and services and other sources 2.1 Summary of revenue and income that funds the delivery of our services 2.2 Income from transactions **3. The cost of delivering our services** Operating expenses of the Institute 3.1 Expenses incurred in delivery of services 3.2 Other operating expenses **4. Key assets to support service delivery** Land, property and intangible assets 4.1 Property, plant and equipment 4.2 Intangible assets **5. Other assets and liabilities** Working capital balances and other key assets and liabilities 5.1 Receivables 5.2 Payables **6. How we financed our operations** Borrowings, cash flow information and leases 6.1 Leases 6.2 Cash flow information and balances 6.3 Commitments for expenditure **7. Financial instruments, contingencies and valuation judgements** Financial instruments, contingent assets and liabilities as well as fair value determination 7.1 Financial instruments specific disclosures 7.2 Contingent assets and contingent liabilities 7.3 Fair value determination **8. Other disclosures** 8.1 Other economic flows included in net result 8.2 Responsible persons 8.3 Remuneration of senior executive service (SES) officers 8.4 Related parties 8.5 Remuneration of auditors 8.6 Subsequent events

5. OTHER ASSETS AND LIABILITIES

Introduction

This section sets out those assets and liabilities that arose from the Institute's controlled operations.

5.1 Receivables

	2026 $	2025 $
Contractual		
Sale of goods and services	**2,255,979**	1,561,054
Provision for doubtful contractual receivables	**(150,042)**	(94,518)
Statutory		
Amount owing from Department of Justice and Community Safety	**28,223,269**	34,450,797
Total receivables	**30,329,206**	**35,917,334**
Represented by		
Current receivables	**29,480,393**	34,887,280
Non-current receivables	**848,813**	1,030,054
Total receivables	**30,329,206**	**35,917,334**

Contractual receivables are classified as financial instruments and categorised as 'financial assets at amortised costs'. They are initially recognised at fair value plus any directly attributable transaction costs. The Institute holds the contractual receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less any impairment.

Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments for disclosure purposes. The Institute applies AASB 9 for initial measurement of the statutory receivables and as a result statutory receivables are initially recognised at fair value plus any directly attributable transaction cost. Amounts recognised from the Victorian Government represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

5.1.1 Impairment loss

	Notes	2026 $	2025 $
Impairment loss			
Impairment loss on contractual receivables:			
In other economic flow	8.1	**(55,525)**	**206,836**

In accordance with FRD 114 *Financial Instrument* , all entities shall apply the simplified approach, which requires the loss allowance to always be measured at an amount equal to lifetime expected credit losses for all trade receivables and statutory receivables.

The loss allowances for receivables and contract assets are based on assumptions about risk of default and expected loss rates. The expected loss rates applied as at 30 June 2026 vary from 20 per cent for receivables that are more than 30 days past due to 75 per cent for receivables that are more than 90 days past due.

5.2 Payables

	2026 $	2025 $
Contractual		
Supplies and services	**2,273,414**	4,380,042
Statutory		
Fringe benefits tax payable	**17,487**	17,487
Total payables	**2,290,900**	**4,397,529**
Represented by		
Current payables	2,290,900	4,397,529

Payables consist of:

- **contractual payables** classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for goods and services provided to the Institute prior to the end of the financial year that are unpaid; and
- **statutory payables** that are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

Payables for supplies and services have an average credit period of 10 days. No interest is charged on the 'other payables'. The terms and conditions of amounts payable to the government and agencies vary according to the particular agreements and as they are not legislative payables, they are not classified as financial instruments.

6. HOW WE FINANCED OUR OPERATIONS

Introduction

This section provides information on the sources of finance utilised by the Institute during its operations, along with other information related to financing activities of the Institute.

This section includes disclosures of balances that are financial instruments (such as cash balances).

6.1 Leases

6.1.1 Recognition and measurement of leases as lessee

For any new contracts entered into, the Institute considers whether a contract is or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition the Institute assesses whether the contract meets three key evaluations:

● whether the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Institute and for which the supplier does not have substantive substitution rights.

● whether the Institute has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and the Institute has the right to direct the use of the identified asset throughout the period of use

● whether the Institute has the right to make decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

Lease liability – Initial measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable.

Lease payments included in the measurement of the lease liability comprise the following:
- fixed payments (including in-substance fixed payments) less any lease incentive receivable
- variable payments based on an index or rate, initially measured using the index or rate as at the commencement date
- amounts expected to be payable under a residual value guarantee
- payments arising from purchase and termination options reasonably certain to be exercised

Lease liability – Subsequent measurement

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

Presentation of right-of-use assets and lease liabilities

The Institute presents right-of-use assets as 'property plant equipment' (refer to note 4.1).

Future lease payments

	Minimum future lease payments [(a)]	
	2026 $	2025 $
Not longer than 1 year	**54,510**	47,877
Longer than 1 year but not longer than 5 years	**74,953**	91,631
Minimum future lease payments	**129,463**	139,509
Less future finance charges	**(8,055)**	(10,220)
Present value of minimum lease payments	**121,408**	**129,289**

Note:
(a) Minimum future lease payments include the aggregate of all base payments and any guaranteed residual.

6.2 Cash flow information and balances

Cash and deposits, comprise cash on hand and cash at bank.

	2026 $	2025 $
Total cash and deposits disclosed in the balance sheet	**1,828,733**	3,914,308
Balance as per cash flow statement	**1,828,733**	**3,914,308**

Due to the State of Victoria's investment policy and government funding arrangements, the Institute does not hold a large cash reserve in their bank accounts. Cash received by the Institute from the generation of revenue is paid into the State's bank account, known as the Public Account. Similarly, any expenditure by the Institute for the payment of goods and services to its suppliers and creditors are made via the Public Account.

6.3 Commitments for expenditure

6.3.1 Total commitments payable

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded below at their nominal value and inclusive of GST. Where it is considered appropriate and provides additional information to users, the net present values of significant individual projects are stated. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

Nominal Amounts 2026	Less than 1 year ($)	1 - 5 Years ($)	5 Years + ($)	Total ($)
Capital expenditure commitments	15,188	-	-	**15,188**
Equipment maintenance commitments	749,038	1,447,649	-	**2,196,686**
Software support commitments	951,860	1,044,090	-	**1,995,949**
Other commitments	512,493	-	-	**512,493**
Total commitments (inclusive of GST)	**2,228,578**	**2,491,738**	**-**	**4,720,317**
Less GST recoverable				429,120
Total commitments (exclusive of GST)				**4,291,197**

Nominal Amounts 2025	Less than 1 year ($)	- 5 Years ($)	5 Years + ($)	Total ($)
Capital expenditure commitments	531,259	-	-	**531,259**
Equipment maintenance commitments	522,383	939,814	-	**1,462,197**
Software support commitments	432,457	1,339,994	-	**1,772,451**
Other commitments	325,160	-	-	**325,160**
Total commitments (inclusive of GST)	**1,811,258**	**2,279,809**	**-**	**4,091,067**
Less GST recoverable	-	-	-	371,915
Total commitments (exclusive of GST)	-	-	-	**3,719,152**

7. FINANCIAL INSTRUMENTS, CONTINGENCIES AND VALUATION JUDGEMENTS

Introduction

The Institute is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information, (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level fair value determination.

7.1 Financial instruments specific disclosures

Introduction

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of the Institute's activities, certain financial assets and financial liabilities arise under statute rather than a contract. Such assets and liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation* .

Categories of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by the Institute to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

The Institute recognises the following assets in this category:

- cash and deposits
- receivables (excluding statutory receivables)

Derecognition of financial assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired; or
- the Institute retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement; or
- the Institute has transferred its rights to receive cash flows from the asset and either:
  - has transferred substantially all the risks and rewards of the asset; or
  - has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Where the Institute has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of the Institute's continuing involvement in the asset.

Categories of financial liabilities

Financial liabilities at amortised cost

Financial liabilities are initially recognised on the date they are originated. They are initially measured at fair value less any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest bearing liability, using the effective interest rate method. The Institute recognises the following liabilities in this category:

- payables (excluding statutory payables); and
- leases

Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

7.1.1 Financial instruments - Net holding gain/(loss) on financial instruments by category

	Carrying amount	Total interest income / (expense)	Fee income / (expense)	Impairment gain/(loss)
	$	$	$	$
2026				
Financial assets at amortised cost				
Cash and deposits	**1,828,733**	**-**	**-**	**-**
Trade receivables [(a)]	**2,105,937**			**(55,525)**
Total financial assets at amortised cost	**3,934,669**	**-**	**-**	**(55,525)**
Financial liabilities at amortised cost				
Trade payables [(a)]	**2,273,414**	**-**	**-**	**-**
Borrowings				
Lease liabilities	**121,408**	**(8,910)**	**(828)**	**-**
Total contractual financial liabilities	**2,394,822**	**(8,910)**	**(828)**	**-**

Note:
(a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable and taxes payable).

	Carrying amount	Total interest income / (expense)	Fee income / (expense)	Impairment gain/(loss)
	$	$	$	$
2025				
Financial assets at amortised cost				
Cash and deposits	3,914,308	-	-	-
Trade receivables [(a)]	1,466,537			206,836
Total financial assets at amortised cost	**5,380,845**	**-**	**-**	**206,836**
Financial liabilities at amortised cost				
Trade payables [(a)]	4,380,042	-	-	-
Borrowings				
Lease liabilities	129,289	(3,228)	(422)	-
Total contractual financial liabilities	**4,509,331**	**(3,228)**	**(422)**	**-**

Note:
(a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable and taxes payable).

7.2 Contingent assets and contingent liabilities

There were no contingent assets or liabilities at balance date not provided for in the balance sheet. (2025 - Nil)

7.3 Fair value determination

This section sets out information on how The Institute determines fair value for financial reporting purposes. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Land, buildings, plant and equipment are carried at fair value, with the exception of right-of-use assets arising under *AASB 16*, which are measured using the cost model.

Fair value hierarchy

In determining fair values, a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

- Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

The Institute determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Valuer General Victoria (VGV) is The Institute's independent valuation agency. In conjunction with VGV and the Department of Justice and Community Safety, the Institute monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required.

How this section is structured

For those assets and liabilities for which fair values are determined, the following disclosures are provided:

- Valuation techniques
- Details of significant assumptions used in the fair value determination

7.3.2 Fair value determination: Non-financial physical assets

Valuation techniques and significant assumptions of non-financial physical assets measured at fair value

AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities amended *AASB 13 Fair Value Measurement* by adding Appendix F Australian implementation guidance for not-for-profit public sector entities. Appendix F explains and illustrates the application of the principles in AASB 13 on developing unobservable inputs and the application of the cost approach. These clarifications are mandatorily applicable annual reporting periods beginning on or after 1 January 2024. FRD 103 permits Victorian public sector entities to apply Appendix F of AASB 13 in their next scheduled formal asset revaluation or interim revaluation process (whichever is earlier).

The last scheduled full independent valuation of the Institute's non-financial physical assets were performed by VGV in 2021. Annual fair value assessments for 30 June 2026 using VGV indices did not give rise to material changes in the value. In accordance with FRD 103, The Institute will apply Appendix F of AASB 13 prospectively in its next scheduled formal revaluation in 2027.

The Institute has obtained an approval from the Department of Treasury and Finance to defer the scheduled formal valuation of land and buildings from financial year 2025-26 to 2026-27 in accordance with paragraph 4.5 of Financial Reporting Direction FRD 103 Non-financial physical assets. This deferral is a one-off recalibration to help manage the disproportionately high workload for the Valuer-General Victoria (VGV) in financial year 2025-26.

For all assets measured at fair value, The Institute considers the current use is the highest and best use.

Specialised land and specialised buildings (excluding right-of-use-assets): The Institute operates in a shared facility with the Coroners Court of Victoria. The market approach is used for specialised land, although is adjusted for the community service obligation (CSO) to reflect the specialised nature of the land being valued.

The CSO adjustment is a reflection of the valuer’s assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is considering the highest and best use consideration required for fair value measurement, and takes into account the use of the asset that is physically possible, legally permissible, and financially feasible.

For the Institute's specialised buildings, the current replacement cost method is used, adjusting for the associated depreciations.

Description of significant assumptions applied to fair value measurement

2026 and 2025	Valuation technique	Significant assumptions	Range (weighted average) %
Specialised land	Market approach	Community service obligation (CSO) adjustment	20%
Specialised building	Current replacement cost	Useful life of specialised building	10 to 45 years (40 years)
Plant and equipment	Current replacement cost	Cost per unit [(a)]	$5,000 to $1,780,000
		Useful life of plant and equipment	3 to 15 years

Note:
(a) The cost and type of plant and equipment is so varied that a unit cost cannot be reliably calculated. An average unit cost does not provide a meaningful figure.

8. OTHER DISCLOSURES

Introduction

This section includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

8.1 Other economic flows included in net result

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. Other gains/(losses) from other economic flows include the gains or losses from the revaluation of the present value of the long service leave liability due to changes in the bond interest rates.

	2026	2025
	$	$
Net gain/(loss) on financial instruments		
Impairment of loans and receivables [(a)]	**(55,525)**	206,836
Total net gain/(loss) on financial instruments	**(55,525)**	**206,836**
Other gain/(loss) from other economic flows		
Net gain/(loss) arising from revaluation of long service leave liability [(b)]	**163,778**	(47,323)
Total other gain/(loss) from other economic flows	**163,778**	**(47,323)**

Notes:
(a) Including increase/(decrease) in provision for doubtful debts and bad debts from other economic flows - refer to Note 5.1.
(b) Revaluation gain/(loss) due to changes in bond rates.

8.2 Responsible persons

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994* , the following disclosures are made regarding responsible persons for the reporting period.

Names
The people who held the positions of Ministers and Accountable Officers in the Institute (from 1 July 2025 to 30 June 2026 unless otherwise stated) were as follows.

Attorney-General	The Hon. Sonya Kilkenny, MP	1 July 2025 to 30 June 2026
Acting Attorney-General	The Hon. Enver Erdogan, MP	20 September 2025 to 28 September 2025 28 December 2025 to 11 Januarv 2026
Board Members of the Institute		
Chairperson, VIFM Board	Dr Margaret Grigg	1 July 2025 to 30 June 2026
Member, VIFM Board	Ms Rachelle Anstey	1 July 2025 to 30 June 2026
Member, VIFM Board	Mr Stephen Leane	1 July 2025 to 30 June 2026
Member, VIFM Board	Ms Clare Morton	1 July 2025 to 30 June 2026
Member, VIFM Board	Mr Neil Robertson	1 July 2025 to 30 June 2026
Member, VIFM Board	Ms Deborah Beale	1 July 2025 to 30 June 2026
Member, VIFM Board	Mr Trent Brickle	1 July 2025 to 30 June 2026
Member, VIFM Board	Professor Catherine Bennett	1 July 2025 to 30 June 2026
Member, VIFM Board	Professor Ajai Verma	1 July 2025 to 30 June 2026
Executive Management		
Chief Executive Officer, VIFM	Professor Noel Woodford	1 July 2025 to 1 March 2026
Chief Executive Officer, VIFM	Ms Lisa Lynch	2 March 2026 to 30 June 2026
Chief Finance Officer, VIFM	Mr Peter Ford	1 July 2025 to 30 June 2026
Chief Medical Officer, VIFM	Dr Kean Kuan	1 July 2025 to 30 June 2026
Chief Operating Officer & Board Secretary, VIFM	Ms Mari-Ann Scott	1 July 2025 to 30 June 2026
Chief People Officer, VIFM	Ms Jennifer McPherson-Berry	22 July 2025 to 30 June 2026
Director of Forensic Medicine, VIFM	Professor Noel Woodford	2 March 2026 to 30 June 2026
Head, Forensic Sciences, VIFM	Professor Dimitri Gerostamoulos	1 July 2025 to 30 June 2026
During the year the following people held the position of Acting Chief Executive Officer	Ms Mari-Ann Scott	1 July 2025 to 21 July 2025

Remuneration
Total remuneration received or receivable by the Accountable Officer in connection with their position as a responsible person from 1 July 2025 to 30 June 2026 was $822,074 ($650,926 in 2024-25).

Income Band of the VIFM Board and Accountable Officer	Total Remuneration	
	2026 No.	2025 No.
$0	**-**	10
$15,000 to $25,000	**8**	1
$60,000 to $70,000	**1**	-
$650,000 to $660,000	**-**	1
$820,000 to $830,000	**1**	-
Total	**10**	**12**

The above table reflects the transition from a Council structure to a remunerated Board structure following commencement of the *Victorian Institute of Forensic Medicine Act 2024*.

8.3 Remuneration of senior executive service (SES) officers

The number of senior executive service (SES) officers, other than the minister and the accountable officer, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalents provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered, and is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment benefits include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Other long-term benefits include long service leave, other long service benefits or deferred compensation.

Termination benefits include termination of employment payments, such as severance packages.

Remuneration of senior executive service officers including Key Management Personnel (disclosed in note 8.4)		
	2026 $	2025 $
Short-term employee benefits	**758,515**	532,852
Post-employment benefits	**82,840**	54,939
Other long-term benefits	**124,752**	17,161
Total remuneration	**966,106**	604,952
Total number of senior executive service officers	**3**	2
Total annualised employee equivalents [(a)]	**3.0**	2.0

Note:
(a) Annualised employee equivalent is based on the time fraction worked over the reporting period.

8.4 Related parties

The Institute is a wholly owned and controlled entity of the State of Victoria.

The Victorian Institute of Forensic Medicine (the Institute) is established under the *Victorian Institute of Forensic Medicine (VIFM) Act 2024* operating under the auspices of the Department of Justice and Community Safety and reporting to Parliament through the Attorney-General.

Related parties of the Institute include;
- all key management personnel and their close family members and personal business interests (controlled entities, joint ventures and entities they have significant influence over);
- all cabinet ministers and their close family members; and
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

All related party transactions have been entered into on an arm's length basis.

Significant transactions with government-related entities

The Institute received funding of $44.77 million (2025: $47.22 million) as grants from the Department of Justice and Community Safety and funding from other government-entities recorded as Section 29 receipts, which include Victoria Police $6.86 million (2025: $7.26 million). Amounts receivable at 30 June 2026 from the Department of Justice and Community Safety are shown in note 5.1. The Institute also received revenue from the Transport Accident Commission $0.63 million (2025: $0.63 million) and Court Services Victoria $0.17 million (2025: $0.17 million). The Institute paid an amount payable of $0.21 million (2025: $0.22 million) to Melbourne Health - Victorian Infectious Diseases Reference Laboratory for services rendered.

Key management personnel of the Institute include members of the VIFM Board and Senior Executives.

Dr Margaret Grigg	Chairperson, VIFM Board
Ms Rachelle Anstey	Member, VIFM Board
Mr Stephen Leane	Member, VIFM Board
Ms Clare Morton	Member, VIFM Board
Mr Neil Robertson	Member, VIFM Board
Ms Deborah Beale	Member, VIFM Board
Mr Trent Brickle	Member, VIFM Board
Professor Catherine Bennett	Member, VIFM Board
Professor Ajai Verma	Member, VIFM Board
Ms Lisa Lynch	Chief Executive Officer, VIFM (2 March 2026 to 30 June 2026)
Professor Noel Woodford	Chief Executive Officer, VIFM (1 July 2025 to 1 March 2026)
Mr Peter Ford	Chief Finance Officer, VIFM
Dr Kean Kuan	Chief Medical Officer, VIFM
Ms Mari-Ann Scott	Chief Operating Officer & Board Secretary, VIFM
Ms Jennifer McPherson-Berry	Chief People Officer, VIFM
Professor Noel Woodford	Director of Forensic Medicine, VIFM
Professor Dimitri Gerostamoulos	Head, Forensic Sciences, VIFM

The compensation detailed below excludes the salaries and benefits the Portfolio Minister receives. The Minister's remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the State of Victoria's Annual Financial Report.

Compensation of KMPs	**2026**	2025
	$	$
Short-term employee benefits	**2,578,702**	1,630,516
Post-employment benefits	**283,599**	162,065
Other long-term benefits	**259,679**	31,710
Total [(a) (b)]	**3,121,980**	1,824,291

Notes:
(a) Note that KMPs are also reported in the disclosure of remuneration of senior executive service officers. (Note 8.3).
(b) The above table reflects the transition from a Council structure to a remunerated Board structure following commencement of the *Victorian Institute of Forensic Medicine Act 2024*.

Transactions and balances with key management personnel and other related parties

Given the breadth and depth of State government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public e.g. stamp duty and other government fees and charges. Further employment of processes within the Victorian public sector occurs on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the Victorian Government Purchasing Board.

Outside of normal citizen type transactions with the Institute, there were no related party transactions that involved key management personnel, their close family members and their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

There were no related party transactions that involved key management personnel, their close family members and their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties. Outside of normal citizen type transactions, there were no related party transactions that involved key management personnel, their close family members and their personal business interests.

8.5 Remuneration of auditors

	2026 $	2025 $
Victorian Auditor-General's Office		
Audit or review of the financial statements	**42,900**	37,300
Total remuneration of auditors	**42,900**	**37,300**

8.6 Subsequent events

There have been no significant or material events since balance date to the date of approval of the financial report that require adjustments to the amounts reported and disclosures made in the financial report.

16. Appendices

VIFM Publications 2025-26

Journal Articles:

Baylis S, Dipnall JF and Bassed R (2026, May) Dental age estimation: a scoping review comparing the manual application of the Demirjian method and artificial intelligence modalities. International Journal of Legal Medicine, 140(3):1451-1469.

Beaugeois M, O'Donnell C, Bugeja L, Huggins R and Glengarry J. (2025, September) Determination of normal post-mortem computed tomography (PMCT) parameters for the temporomandibular joint. International Journal of Legal Medicine, 139(5):2241-2249.

Blau S, Johnston-Belford E, Markowsky G and Rowbotham S (2025, July) Evaluating juror understanding of traumatic head injury with different formats of evidence presentation in court: a follow up study. International Journal of Legal Medicine, 139(2):875-885.

Blau S, Hartman D, Stock A, Leahy F, Leditschke J, Smythe L, Woodford N and Rowbotham S (2025, September) Moving from the unknown to the known: a multidisciplinary approach to the identification of skeletal remains from Sandy Point, Australia. Forensic Sciences Research, 9(3):owae032.

Campbell DJ, Francis VCM, Young GR and Woodford NWF (2025, November) Association of coronary microvascular rarefaction and myocardial fibrosis with coronary artery disease. Journal of the American Heart Association, 13(21):e037332.

Campbell DJ, Francis VCM, Young GR and Woodford NWF (2025, July) Investigation of myocardial substrate for sudden arrhythmic death in coronary artery disease without acute coronary thrombosis or myocardial infarction. Journal of the American Heart Association, 14(8):e039624.

Daniel R, Raymond J, Sears A, Scudder N and Hartman D (2026, June) Benchmarking KinSNP R: a study on genetic relationship prediction for forensic applications. Forensic Science International, 383:112891.

Dass AM, Sherman CDH, van Oorschot RAH, Hartman D, Carter G and Durdle AA (2025, July) A preliminary study on detecting human DNA in aquatic environments: potential of eDNA in forensics. Forensic Science International Genetics, 74:103155.

de Boer HH, Young G, Bouwer H and Heath KJ (2026, May) ChatGPT's performance on a specialist forensic pathology examination: implications for forensic pathologists and non-specialists. International Journal of Legal Medicine, 140(3):1717-1724.

de Boer HH, Sutton ED, Pricone M and Parsons S (2026, March) Post-mortem cardiac-specific troponin-I (cTnI) to determine the cause of non-traumatic hemopericardium. Forensic Science, Medicine & Pathology, 22(1):239-244.

de Boer HH, Parson S, Iles LE and Woodford NWW (2025, August) Evidence of absence or absence of evidence? A commentary on: 'Minimal extra-cardiac atherosclerosis present in young people with sudden cardiac death due to coronary artery disease'. European Journal of Preventative Cardiology, doi.org/10.1093/eurjpc/zwaf407.

de Boer HH, Sutton ED, Pricone M and Parsons S (2025, July) Post-mortem cardiac-specific troponin-I (cTnI) to determine the cause of non-traumatic hemopericardium. Forensic Science, Medicine and Pathology, doi.org/10.1007/s12024-025-01043-2.

de Boer HH, Parsons S, Sampson B and Michaud K. (2026, January) The Seaport criteria for lymphocytic myocarditis: implications for sudden death in infancy (SUDI). Forensic Science International, 379:112771.

de Heus G, de Bakker BS, Decker SJ, Elifritz J, Hyodoh H, Marttinen F, O'Donnell C, Ruder TD, Thali MJ and van Rijn RR (2026, March) Conversion to publication rate of abstracts presented at annual congresses of the International Society of Forensic Radiology and Imaging. Forensic Imaging, 44:200661.

Di Rago M, Gerostamoulos D, Morris C, Wynd G, Woodford NW and Drummer OH (2026, February) Prevalence of psychoactive drugs in injured drivers over 10 years in Victoria, Australia. Forensic Science International, 380:112790.

Doyle E, Dipnall JF, Dimmock MR, Lee KL, Suleiman ME, Arthurs OJ, McInerney J, Offiah AC, van Rijn RR and Bassed RB (2026, April) Fracture detection using a low-dose computed tomography paediatric bone fracture phantom: a multi-reader study of radiographers. Radiography,32(3):103333.

Doyle E, Dimmock MR, Lee KL, Thomas P and Bassed RB (2026, April) Proposed diagnostic reference levels for frequently performed paediatric radiographic examinations. Journal of Medical Radiation Sciences, 73(Suppl 2):S9-S25.

Elifritz J, O'Donnell C, Ampanozi G, Ruder T, Boyce L, Davendralingam N, Maarja Molder M and Filograna L (2025, September) ISFRI guidelines working group: best practice standards for non-contrast postmortem computed tomography (PMCT) of adults. Forensic Imaging, 42:200632.

Farrell K, Fraser T, Butzbach D, Castle J and Kirkbride KP (2026, April) Identification of N-Benzothiazoles-Lurasidone as an enzymatic degradation product of Lurasidone. Journal of Analytical Toxicology, 50(2):1-5.

Ferrah N, Neumaier L, Ibrahim J, Gabbe B, Beck B and Cameron P (2025, October) Evaluation of interventions for trauma care in older adults: a consensus study. Internal Medicine Journal, 55(10):1647-1655.

Freestone J, Kypri S, Schumann JL, Franklin E, Francis C, Barratt MJ, Peacock A, Sutherland R, Clifford B, MacDonald H, Ezard N, Fletcher K, Acheson L and Siefried KJ. (2026, January) The emergence of novel Benzodiazepines in Australia, evidence, alerts, clinical management and harm reduction – a narrative review. Drug and Alcohol Review. 45(1):e70086.

Glengarry JM, Thompson B, Pricone M, Archer MS and de Boer HH (2025, July) Post-mortem urine dipstick analysis for hyperglycemia and ketoacidosis: observer agreement and diagnostic value. International Journal of Legal Medicine, 139(4):1893-1902.

Greene S, Fawcett R, Castle J and Koutsogiannis Z (2026, January) Dissociative-like neurotoxicity following analytically confirmed exposure to Hexahydrocannabinol (HHC). Journal of Medical Toxicology, 22(1):77-80.

Hayman J and Dodd M (2026, May) Mammalian diving response in humans: inconsistently beneficial for survival. Cureus,18(5):e108398.

Isoardi KZ, Alfred S, Weber C, Harris K, Soderstrom J, Syrjanen R, Thompson A, Schumann J, Stockham P; Sakrajda P, Fatovich D and Greene SL (2026, January) Clinical toxicity of nitazene detections in two Australian emergency department toxicosurveillance systems. Drug and Alcohol Review, 45(1):e13998.

Kelly BS, van Rijn RR, Bliss H, Cain T, Carter J, Chesters H, Fronczek J, Haboosheh A, Kan E, Kvist O, Marttinen F, Nagtegaal M, Rao P, Robinson C, Sidpra J, Offiah AC and Arthurs OJ (2026, June) Post-mortem imaging in suspected child physical abuse: a systematic review. European Radiology, 36(6):4739-4748.

Kennedy B, Ibrahim JE, Koppel S and Bugeja L (2025, October) Older adult homicide in Australia, 2001-2018: a retrospective cross-sectional study of consecutive homicides. Journal of Family Violence, doi.org/10.1007/s10896-025-00981-3.

Kennedy B, Oyarzun A, Ibrahim J, Koppel S, Bugeja L (2025, October) Coroners' recommendations following older adult homicide in Australia: a cross-sectional study of frequency, nature and organisational responses. Injury Prevention, doi.org/10.1136/ip-2025-045870.

Lam VC, Anderson GS, Archer MS, Rowbotham SK and Dickson GC (2026, March) Postmortem submergence interval (PMSI) and human decomposition in anthropogenically constructed aqueous environments (pools, bathtubs, hot tubs, and spas). Journal of Forensic Sciences, doi.org/10.1111/1556-4029.70316.

Laemmle-Ruff I, Fryk JJ, Shenton P, Clothier HJ, Parsons S, Iles L, White C, Murray M, Jim Buttery J and Crawford NW (2025, August) Detailed review of mortality reported following COVID-19 vaccination in Victoria, Australia: 2021-2023. Vaccine, 42(26):126368.

Lim J, Buckley NA, Chitty K, Schaffer AL, Schumann J, Ali Z and Cairns R (2025, July) The relative toxicity of medicines detected after poisoning suicide deaths in Australia, 2013-19: a data linkage case series study. Medical Journal of Australia, 222(7):339-347.

Lim JS, Noghrehchi F, Buckley NA, Schumann J and Cairns R (2026, May) Adjustment for dispensed doses does not explain higher antidepressant concentrations in post-mortem toxicology. British Journal of Clinical Pharmacology, 92(5):1362-1373.

Maleszewski JJ, Banner J, de Boer H, De Gaspari M, Fishbein MC, Parsons S, Sampson B, Sheppard MN, Van der Wal AC, Stone JR and Michaud K (2025, September-October) Lymphocytic myocarditis: a histopathologic definition and classification from the Society for Cardiovascular Pathology and Association for European Cardiovascular Pathology. II: surgical and autopsy specimens. Cardiovascular Pathology, 78:107748.

Martin J and Schumann JL (2026, January) Emerging risks of nitazene-adulterated vapes in Australia: balancing regulation, access and harm reduction. Drug and Alcohol Review, 45(1):e70081.

Michaud K, Basso C, de Boer HH, Fracasso T, de Gaspari M, Giordano C, Li X, Lucena J, Molina P, Parsons S, Sheppard MN and van der Wal AC (2025, July) Ischemic and non-ischemic myocardial injuries at autopsy-an overview for forensic pathologists. International Journal of Legal Medicine, 139(4):1579-1596.

Michalski D, Malec C, Clothier E and Bassed R (2025, August) Facial recognition for disaster victim identification. Forensic Science International, 361:112108.

O'Donnell C, Rutty G, Makino Y, Thali M, Schweitzer W, Marusic A, Kolev Y, Hyodoh H, Elifritz J, Ampanozi G, Tappero C, Latten BGH and Kaewlai R (2025, December) ISFRI Education Working Group: competencies and training requirements for reporting and interpretation of adult forensic post-mortem imaging. Forensic Imaging, 43: 200652.

Parsons S and de Boer HH (2025, November-December) The SCVP and AECVP 'Seaport Criteria' for lymphocytic myocarditis: retrospective application to an autopsy cohort. Cardiovascular Pathology, 79:107763.

Perry LA, Brooks GG, Greifer N, Hua J, Phillips B, Silvers A, Yang BO, Tsigaras Z, Borann B, Hui V and Bellomo R (2025, September) The influence of sex on early postoperative opioid administration after cardiac surgery. Australian Critical Care, 38(5):101260.

Ramsden V, Babl FE, Haskell L, Wilson C, Middleton S, Schembri R, King A, Wallace A, Partyka A, Baldock C, Wong J, Steinmann K, Mills L, Phillips N, Poulter N, Jani S, Kenny S, Oakley E, Lithgow A, Wilson P, McInnes E, Dalziel S and Tavendern E (2026, April) Sustainability of the de-implementation of low-value care in infants with bronchiolitis: 2-year follow-up of a cluster randomised controlled trial. BMJ Quality & Safety, 35(5):304-315.

Rowbotham S (2026, February) The frequency, patterning and morphology of thorax fractures resulting from cardiopulmonary resuscitation in the paediatric (0–3 years) population. Pathology, 58(Supplement 1):s46.

Rowbotham SK, Mole CG, De Boer HH, Cordner SM and Blau S (2025, August) Differentiating fatal one-punch assaults from standing height falls based on skeletal trauma: a pilot study. Australian Journal of Forensic Science, 57(2):195-212.

Sarkar R, Moller M and Bugeja L (2025, September) A cross sectional study of case and injury characteristics in domestic and family violence patients reporting nonfatal strangulation to forensic practitioners in Victoria, Australia. Forensic Science International, doi.org/10.1016/j.forsciint.2025.112533.

Sarkar R, Dempsey N, Toulmin C, Forthun J, Spiers A, Dalla-Fontana C and Bassed R (2025, September) Advancing research on femicide prevention: a mixed methods approach. Medicine, Science and the Law, doi:10.1177/00258024241270818.

Sarkar R, Bassed R and Ozanne-Smith J (2026, January) Strategies to overcome barriers to the statistical representation of femicide data: a technical note. International Journal of Legal Medicine, 139(3):1343-1352.

Sarkar R, Duncan H, Bassed R, Drummer OH, Roodenburg A and Schumann JL (2025, October) An analysis of offence patterns and legal response to one-punch fatalities in Australia. Medicine, Science and the Law, 65(4):298-310.

Sarkar R, Moller M and Bugela L (2025, September) A cross sectional study of case and injury characteristics in domestic and family violence patients reporting nonfatal strangulation to forensic practitioners in Victoria, Australia. Forensic Science International, 374:112533.

Schumann JL, Dwyer J, Brown JA, Jauncey M and Roxburgh A (2026, January) Identification of nitazene-related deaths in Australia: how do we make it accurate and timely? Drug and Alcohol Review, 45(1):e14028.

Smith JL, Weber CC, Schumann JL, Ezard N, Fatovich DM, McCutcheon D, Isoardi KZ, Dawson AH, Syrjanen R, Harris K, Stockham P, Partridge E, Alfred S, Tran V, Kotkis EM, Sakrajda P, Trujillo M and Greene SL (2025, November) Novel psychoactive substances in Australian emergency departments: implications for public health practice from multi-centre prospective toxicosurveillance across five states, 2022–2023. International Journal of Drug Policy, 145:104969.

Stam NC, Bonomo Y, Furler J, Drummer OH and Schumann JL. (2026, January) Drug toxicity deaths associated with opioid agonist treatment: an analysis of methadone and buprenorphine-related fatalities in Victoria, Australia. Forensic Science International. 379:112772.

Soderstrom J, Weber C, Greene S, Isoardi K, Alfred S, Tran V, Stockham P, Schumann J, Thompson A and Fatovich D (2026, June) Analytically confirmed opioid detections from the Emerging Drugs Network of Australia. Emergency Medicine Australasia, 38(3):e70284.

Scully L, Castle JW, Di Rago M, de Boer HH, Schumann J, Crump K, Glowacki L and Gerostamoulos D (2026, May) Detection of Nitazenes (2-Benzylbenzimidazoles) - novel synthetic opioids in coronial casework in Victoria, Australia. Metabolites,16(6):358.

Sutton ED, Parsons S, Pricone M and de Boer HH (2025, September) Cardiac-specific troponin-I (cTnI) in a post-mortem setting. International Journal of Legal Medicine, 139(5):2539-2548.

Schumann JL, Syrjanen R and Dwyer JA (2025, August) Changes over time in novel benzodiazepines contributing to fatal overdoses n Victoria, Australia. Drug & Alcohol Review, 44(4):1285-1289.

Stam NC, Furler J, Hiley S and Schumann JL (2025, July) Differences in heroin overdose risk associated with the unregulated drug market: insights from a supervised injecting facility in Melbourne. Addiction, 120(2):285-292.

Stock AT, Parsons S, Hansen JA, D'Silva DB, Starkey G, Fayed A, Lim XY, D'Costa R, Gordon CL and Wicks IP (2025, October) mTOR signalling controls the formation of smooth muscle cell-derived luminal myofibroblasts during vasculitis. EMBO Reports, 25(10):4570-4593.

Sulaeman SJ, Glengarry J, Bedford P, O'Sullivan P and Rotella JA (2025, August) Two fatal cases of endothall poisoning. Toxicology Communications, 8(1):2407235.

Syrjanen R, Greene SL, Hodgson SE, Abouchedid R, Gerostamoulos D and Magee C (2025, December) Counterfeit 'Xanax R' tablets: a comparative study of clinical and seizure data in Victoria, Australia. Addiction, 120(12):2465-2475.

Thompson A, Soderstrom J, Smith J, Fatovich D, Greene S, Alfred S, Isoardi K, Dawson A, Tzannes A, Mitenko H, Lee HM, Skinner K, Tran V, Weber B, Shaw V, Cook T, Weber C, Waterson S, McCutcheon D, MacCormick N, Harris K, Oosthuizen F, Stockham P, Gerostamoulos D, Graudins A, Ionmhain UN, Reid C, Dessauer P, Kozman A, Raghavan M, Kotkis E, Gardner C, Barrington G, White J, Carey S, Schumann J, Smyth E, McWilliam O, Nijmeijer J, Bourke E, Cumming C, Jiranantakan T, Stafslien-Dumale A and Stefani M (2026, June) Analytically confirmed opioid detections from the Emerging Drugs Network of Australia. EMA - Emergency Medicine Australasia, 38(3):e70284.

Thomson N, Fronczek J, Lynch M and Schumann JL. (2026, January) Characteristics of infant deaths with positive hair toxicology. Forensic Science, Medicine and Pathology, doi.org/:10.1007/s12024-026-01174-0.

Tully J, McLean S and Rowse J (2025, September) Technology-facilitated sexual abuse and exploitation of children is everyone's problem: how can healthcare practitioners respond to the second global pandemic of the 21st century? A narrative review. Journal of Paediatrics and Child Health, 61(9):1378-1384.

Vohra J, Thompson T, Morgan N, Parsons S, Zentner D, Thompson B, Verma K and Winship I (2025, July) A study of sudden cardiac death in schizophrenia. Heart, Lung & Circulation, 34(6):613-618.

Wulff AR, Dipnall JF, Biggs MJP, Fernandez RGD, Cheshire EC, Boer HH and Rowbotham SK (2026, January) An examination of skeletal fracture patterns in car occupants following fatal motor vehicle incidents. Forensic Science International, 379:112740.

Xu Y, Parkin JA and Cunningham N (2025, August) The impact of COVID-19 on clinical forensic medicine and forensic psychiatry: a literature review. Medicine, Science & the Law, 64(4):319-328.

VIFM Conference Presentations 2025–26

Lachlan Arentz, Linda Glowacki, Kerryn Crump, Matthew J. Lynch and Dimitri Gerostamoulos, *Detections of 2-fluoro-2-oxo-PCE in Postmortem Toxicology Cases in Victoria, Australia*, The International Association of Forensic Toxicologists (TIAFT) Annual Conference, Auckland, New Zealand, 23-28 November 2025.

Chantel Bartolo, *Reintroducing Pericardium*, DonateLife Tasmania, Online, 23 July 2025.

Chantel Bartolo, *Tissue Donation in End of Life Care*, DonateLife Organ and Tissue Donation Clinical Champions Study Day, Melbourne, 24 November 2025.

Chantel Bartolo, *DTBV 2025 Snapshot*, DonateLife Quarterly Network Meeting, Melbourne, 20 March 2026.

Chantel Bartolo and Kellie Hamilton, *Food for Thought – Bone Donation*, DonateLife Victoria, Online, 29 April 2026.

Jared Castle, Matthew Di Rago, Elizabeth Jenkins, Linda Glowacki and Dimitri Gerostamoulos, *Post-validation challenges – unexpected matrix effects, volatilisation, and analyte conversion*, The International Association of Forensic Toxicologists (TIAFT) Annual Conference, Auckland, New Zealand, 23-28 November 2025.

Oliver Clegg, *Forensic Technical Services: Mortuary*, 2026 Crime Scene Officers Course, VIFM, 16 June 2026.

Emma Cowley, Linda Iles, Jodie Leditschke, Helen Messinis, Megan Osborne, Caron Kingsley and Scott Harris, *Interpol Disaster Victim Identification Form – Unidentified Human Remains: A revision of current practice in the scope of a CBR (Chemical, Biological and Radiological) disaster*, International Association of Forensic Sciences (IAFS) 2026, Sofia, Bulgaria, 26 May 2026.

Hans de Boer, Chris O'Donnell, *Imaging-assisted Medicolegal death Investigations*, 75th Annual Scientific Meeting of the Royal Australian New Zealand Academy of Radiologists (RANZCR), 23 October 2025

Hans H. de Boer, *Examining Forensic Pathology Expert Witnesses – Preparation, Areas of Focus, and What to Ask*, Plenary Meeting of Australian Academy of Forensic Science (AAFS), Victoria Chapter, 2 December 2025

Hans H. de Boer, *Artificial Intelligence in Forensic Pathology*, Annual Scientific Meeting of the Royal College of Pathologists of Australasia (RCPA), 7 March 2026

Hans H. de Boer, *Recognizing and Addressing Cognitive and Systemic Biases in Death Investigation Systems*, Ontario Multidisciplinary Death Investigation (MDI) Rounds, 14 April 2026

Hans H. de Boer, *Imaging in Disaster Victim Identification*, 15th annual congress of the International Association of Forensic Radiology and Imaging (ISFRI), 1 June 2026

Hans H. de Boer, *ChatGPT's Performance on a Specialist Forensic Pathology Examination*, 24th Annual Scientific Meeting of the International Academy of Forensic Science (IAFS), 2 June 2026

Hans H. de Boer, *Post-mortem Biochemistry for Sudden Cardiac Death*, 24th Annual Scientific Meeting of the International Academy of Forensic Science (IAFS), 3 June 2026

Olaf H. Drummer, Matthew Di Rago, Linda Glowacki, Dimitri Gerostamoulos, *Psychoactive Drugs in Injured Drivers in Victoria, Australia*, International Association of Forensic Toxicologists (TIAFT), Auckland, New Zealand 23 November 2025

Judith Fronczek, *Sudden infant deaths with positive hair toxicology: toxicology and pathology findings*, International Society for the Study and Prevention of Perinatal and Infant Death (ISPID) 2025, Virtual, 8 October 2025.

Judith Fronczek, *Forensic Pathologists Perspectives – Protocols and Research*, International Society for the Study and Prevention of Perinatal and Infant Death (ISPID) 2025, Virtual, 9 October 2025.

Judith Fronczek, *How Definitions Impact Pathology Research*, International Society for the Study and Prevention of Perinatal and Infant Death (ISPID) 2025, Virtual, 9 October 2025.

Judith Fronczek et al., *Suspected physical child abuse: the power of collaboration* (Workshop organiser and presenter), International Society of Forensic Radiology and Imaging (ISFRI) 2026, Sofia, Bulgaria, 26 May 2026.

Joanna Glengarry, *Forensic Pathology in Times of Crisis*, MD Student Conference, Melbourne, 22 June 2026.

Joanna Glengarry, *Medicolegal Death Investigation at the VIFM*, DonateLife Study Day, Melbourne, 19 May 2026.

Joanna Glengarry, *Medicolegal Death Investigation at the VIFM*, ICU Organ Donation Study Day, Alfred Hospital, Melbourne, 11 May 2026.

Joanna Glengarry and Tim Marsh, *Defending Criminals and Examining the Deceased*, Australian True Crime Podcast (hosted by Meshel Laurie), Melbourne, 27 April 2026.

Dr Dadna Hartman, *FIGG International Round Table* – VIFM Update, 3rd FIGG International Round Table, Wellington, New Zealand, 9 October 2025

Dr Dadna Hartman, *Setting the scene – evolution of FIGG technology*, FIGG Workshop at the 27th Symposium of the Australian and New Zealand Forensic Science Society (ANZFSS 2025), Melbourne, Australia, 16 October 2025

Dr Dadna Hartman, *Sandy Point Man*, FIGG Training Course, Adelaide, Australia, 27 April 2026

Janine Hope and Shelley McDonald, *Booth at VPNG Conference*, VPNG Conference, Pullman Albert Park, Melbourne, 8–9 August 2025.

Janine Hope, *Tissue Donation in End of Life Care*, DonateLife Organ and Tissue Donation Clinical Champions Study Day, Melbourne, 2 September 2025.

Janine Hope, *Tissue Donation in End of Life Care*, Bendigo Health, Online, 5 September 2025.

Janine Hope, *Tissue Donation in End of Life Care*, St Vincent's Hospital Melbourne, 9 September 2025.

Lam VC, Anderson GS, Archer MS, Dickson GC, Rowbotham SK, *Human Decomposition in Aquatic Built Environments*, 24th Triennial Meeting of the International Association of Forensic Sciences. Sofia, Bulgaria, 30 May 2026.

Matthew Lynch, Joanna Glengarry and Chris O'Donnell, *Postmortem CT angiographic demonstration of atrio-oesophageal fistula complicating radio-ablation for treatment of atrial fibrillation*, 11th Biennial Meeting of the European Association for Cardiovascular Pathology, Royal Society of Medicine, London, United Kingdom, 16–17 October 2025.

Elizabeth Mackie, *What is Clinical Forensic Medicine*, ANMF Conference, Park Hyatt Melbourne, 5 May 2026.

Elizabeth Mackie, *What happens in a Forensic Medical Examination?*, Supports after Sexual Violence, South East Community Links, Dandenong Civic Centre, 27 November 2025.

William McMaster, *Forensic Toxicology in Death Investigation in Victoria, Australia*, PM Separations Pty Ltd Lunch and Learn, Online, 27 August 2025.

William McMaster, Linda Glowacki, Jared Castle and Dimitri Gerostamoulos, *Kavain in Forensic Casework in Victoria, Australia* (Poster), The International Association of Forensic Toxicologists (TIAFT) Annual Conference, Auckland, New Zealand, 23-28 November 2025.

Sarah Parsons, *Vasculitis in the Forensic Setting*, Association of European Cardiovascular Pathologists Biennial Meeting, 17 October 2025.

Sarah Parsons, *Heart Matters: A Case-Based Interactive Session in Cardiovascular Pathology*, Pathology Update, Sydney, Australia, 6 March 2025.

Sarah Parsons, *Myocarditis in the Forensic Setting*, International Association of Forensic Sciences (IAFS) 2026, Sofia, Bulgaria, 27 May 2026.

Rowbotham SK, Dipnall J, Clancy A, Wulff A, Md Anour AA, Glengarry J, Fronczek J, Rao P. *The frequency, patterning and morphology of thorax fractures resulting from cardiopulmonary resuscitation in the paediatric (0-3 years) population*, Pathology Update, Sydney, Australia, 2026.

Rowbotham SK, Clancy A, Wulff A, Md Anour AA, Dipnall J, Fronczek J, Glengarry JM, Rao P. Evaluating the thoracic fractures that result from cardiopulmonary resuscitation in the paediatric population (Keynote). 27th Symposium of the Australian and New Zealand Forensic Sciences Society. Melbourne, Australia, 2025.

Jennifer Schumann, *The rise of novel psychoactive substances in Australia: challenges for drug surveillance and public health*, Australian and New Zealand Addiction Medicine Specialists in Training, Online, 8 July 2025.

Jennifer Schumann, *The rise of novel psychoactive substances in Australia: challenges for drug surveillance and public health*, Statewide Biobank Seminar Series, NSW Government, Online, 23 July 2025.

Jennifer Schumann, *Victorian Response and Preparedness: PSOG*, Alcohol Tobacco and Other Drugs Policy Advisory Group (Alcohol, Tobacco and Other Drugs Policy Officers Group; ATOD-POG), Australian Commonwealth Department of Health, Canberra, Australia, 23 September 2025.

Jennifer Schumann, *Drug checking in Australia: harm reduction informing public health*, Australian Institute of Medical and Clinical Scientists, Victoria, Melbourne, Australia, 4 October 2025.

Jennifer Schumann, *Victorian Response and Preparedness: Potent Synthetic Opioids Working Group*, West Australia Mental Health Commission, Perth, 28 October 2025.

Jennifer Schumann, *Harm reduction with nitazenes: is Australia ready?* Australasian Professional Society on Alcohol and other Drugs (APSAD), Sydney, 9-11 November 2025.

Jennifer Schumann, *Deaths associated with methadone and buprenorphine: implications for Medicine Assisted Treatment for Opioid Dependence (MATOD) prescribers*, Collaboration between MATOD Prescribers and Pharmacists Seminar, Melbourne, 24 February 2026.

Jennifer Schumann, *From festivals to forensics: how toxicologists detect drugs and prevent harm*, Genazzano FCJ College (Guest Lecture), Melbourne, 10 March 2026.

Jennifer Schumann, *Emerging drug trends and the future of drug monitoring in Victoria*, Australian Nursing and Midwifery Federation, Melbourne, 19 March 2026.

Jennifer Schumann, *Toxicosurveillance of emerging drugs: where forensic toxicology meets public health* (Guest Lecture), University of Melbourne, Melbourne, 2 April 2026.

Jennifer Schumann, *Statewide drug surveillance: integrating data to inform timely response*. CoHealth network Symposium, Melbourne, 23 April 2026.

Jennifer Schumann, *From fragmented data to coordinated response: Developing Australia's Early Warning System for drugs*, International Association of Forensic Sciences (IAFS) 2026, Sofia, Bulgaria, 25-30 May 2026.

Jennifer Schumann, *Know the dangers: Vapes and the modern drug market*, Melbourne Grammar School (Guest Lecture), Melbourne, Australia, 10 June 2026.

Lachlan Scully, *Detection of the novel synthetic opioid 2-naphthyl U-47700 (β-U10) in a series of heroin-related fatalities in Victoria, Australia*, The International Association of Forensic Toxicologists (TIAFT) Annual Conference, Auckland, New Zealand, 23-28 November 2025.

Lyndall Smythe, *The Role of Forensic Odontology in the MH17 Air Crash Disaster* (Keynote Presentation), New Zealand Society of Forensic Odontology (NZSFO) Conference, Wellington, New Zealand, 8–9 May 2026.

Lyndall Smythe, *Forensic Odontology Beyond Identification – The Life and Times of a Forensic Odontologist at VIFM* (Keynote Presentation), New Zealand Society of Forensic Odontology (NZSFO) Conference, Wellington, New Zealand, 8–9 May 2026.

Lyndall Smythe, *Representing VIFM and Forensic Odontology in Australia*, New Zealand Society of Forensic Odontology (NZSFO) Conference, Wellington, New Zealand, 8–9 May 2026.

Niki Taxidis, *When quality systems fail - Lessons from the wrongful conviction of Farah Jama*, Monash University, Melbourne, 13 November 2025.

Wulff A, Dipnall J, Biggs M, Fernandez R, Cheshire E, de Boer H, Rowbotham SK, *An assessment of skeletal fracture patterning resulting from fatal motorcycle crashes,* 27th Symposium of the Australian and New Zealand Forensic Sciences Society, Melbourne, Australia, 16 October 2025.

Wulff AR, Dipnall JF, Biggs MJP, Fernandez RGD, Cheshire EC, de Boer HH, Rowbotham SK*, A comparative analysis of skeletal blunt force trauma patterns in motorcycle, car and truck occupant fatalities*, 24th Triennial Meeting of the International Association of Forensic Sciences. Sofia, Bulgaria, 30 May 2026

Greg Young, *Meet the Chief Examiner: Forensic Pathology*, RCPA Pathology Update, Sydney, Australia, 6 March 2026.

VICTORIAN
INSTITUTE
OF FORENSIC
MEDICINE