



**EPA**  
VICTORIA

# Annual Report 2024–25

Environment Protection Authority Victoria



In accordance with the *Financial Management Act 1994*, we are pleased to present Environment Protection Authority Victoria's annual report of operations for the year ending 30 June 2025.

**Professor Kate Auty**

Chair, EPA Governing Board  
Responsible Body  
30 October 2025

**Jocelyn Crawford**

Interim Chief Executive Officer  
Accountable Officer  
30 October 2025

### EPA Financial Management Compliance Attestation Statement

I, Kate Auty, on behalf of the Responsible Body, certify that EPA has no material compliance deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and instructions.

**Professor Kate Auty**

Chair, EPA Governing Board  
30 October 2025

EPA acknowledges Aboriginal people as the first peoples and Traditional Custodians of the land and water on which we live, work and depend. We pay respect to Aboriginal Elders past and present. As Victoria's environmental regulator, we pay respect to how Country has been protected and cared for by Aboriginal people over many tens of thousands of years. We acknowledge the unique spiritual and cultural significance of land, water and all that is in the environment to Aboriginal people and Traditional Custodians – and the continuing connection and aspirations for Country.

EPA prides itself on promoting and celebrating diversity and inclusion in our workplace. We want our organisation to be a reflection of the community we serve. We encourage all of our people to bring their whole selves to work and are committed to ensuring our workplaces are safe for them to do so.



Established in 1971, we're one of the oldest environmental regulators in the world.

Over the past 54 years, we've proudly provided services that contribute to the economy, our environment and community health and wellbeing. These services include environmental monitoring and warnings, pollution reporting and response, scientific research and analysis, industry permissions and compliance, and broad education.

We've also responded to new and emerging risks to our communities and environment – from a changing climate to new industrial pollutants – all while tackling legacy contamination and other impacts from historical practices. Collaborating with community, Traditional Owners, industry and government, our expertise supports all Victorians to make informed decisions and helps them live harmoniously within their natural environment.

Four years ago, we were given a broader remit and new powers. Now equipped to have a greater impact than ever before, this report details our progress in protecting your health and our environment.

## How to read this report

This report is a comprehensive and transparent account of our achievements and performance. It is the main way we report to the Victorian Parliament, our partners, industry and the broader community.

Covering July 2024 to June 2025, it:

- showcases our achievements against our defined targets, measures and outputs
- details our service delivery levels
- shares our challenges and opportunities, and plans for the year ahead.

We have structured this report to demonstrate how our annual activities contribute to the longer-term objectives and outcomes of both EPA and the Victorian Government.

Previous annual reports are available on our website.

We welcome feedback on this report to [contact@epa.vic.gov.au](mailto:contact@epa.vic.gov.au)

## About us

This section summarises who we are and what we do, including our performance against all EPA and Victorian Government plans and outcomes.

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## Our progress

This section details progress against our 4 high-level strategic objectives. Aligning to these, we also:

- feature our service delivery levels and performance
  - detail large-scale and multi-year projects which sit outside our business-as-usual.
1. Cause Victorians to act to prevent harm to human health and the environment **23**
  2. Demonstrate leadership on climate action, sustainability and environmental justice **34**
  3. Enable efficient, effective and environmentally safe land development to provide new homes and other beneficial uses for the Victorian community **42**
  4. Strengthen our culture and capability to achieve organisational excellence **46**

## Corporate governance

This section provides information on our governance structure and senior leaders. We discuss our risk management approach, integrity framework and financial management.

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Image of Tandy Point, Western Port Bay, Victoria



## We are Victoria’s independent environmental regulator

Our job is to prevent harm from waste and air, water, land, odour and noise pollution. And we’re here to help everyone – individuals, communities and businesses – understand how they can meet the shared responsibility of protecting our environment.

### Our purpose is to protect the health of our communities and environment

We are a science-based regulator that protects human health and the environment from the impacts of pollution and waste. We apply a risk-based approach that uses science, intelligence and evidence to prioritise our effort to where we can make the biggest difference.

### Our functions

#### Inform and educate

We raise awareness of environmental duties, human health and environmental risks and impacts of activities, the importance of environmental quality and our role and jurisdiction.

#### Set standards

We set clear and authoritative environmental and environmental public health standards based on science, community aspirations and industry good practice.

#### Support to comply

We provide advice and guidance, strengthened through partnerships to support individuals and businesses to comply and improve their capability in identifying and managing their risks.

#### Monitor compliance

We determine the level of compliance with duties and standards.

#### Enforce the law

We address non-compliance with the law by requiring parties to remedy non-compliance, seek redress for harms and where appropriate pursue a penalty or punishment.

#### Encourage higher performance

We work with leaders and partners to encourage higher performance, improve industry practices and inform future standards.

### Our authority

We are a statutory authority. Our functions and powers are set out in the *Environment Protection Act 2017* and *Pollution of Waters by Oil and Noxious Substances Act 1986*. We report to the Minister for Environment, The Hon. Steve Dimopoulos.

For more on our corporate governance, see **page 56**.

### Our partners

We work with community, industry, academia, Traditional Owner Corporations, and state, local and federal government agencies. This includes others in the Victorian Government’s environment portfolio: the Department of Energy, Environment and Climate Action (including Recycling Victoria) and Sustainability Victoria.

In this report, we feature services and products that directly benefit the Victorian community, economy and environment. These services enable individuals, families, businesses and government to make informed decisions.



As we continue to mature as a risk-based, science-led regulator, our work is firmly grounded in the law, driven by evidence and data, and shaped by our commitment to protecting human health and the environment.

In 2024–25, we delivered real outcomes for Victorians and the environment while achieving operational efficiencies.

This year's report highlights how our scientific expertise and regulatory approach have enabled us to surpass service goals, respond to emerging risks and support policy reform. For instance:

- our scientists completed 2,600 requests supporting policy, guidance, enforcement and community concerns, and published 22 peer-reviewed articles and 11 technical reports
- we partnered with Griffith University to study emerging contaminants in wastewater
- we provided scientific advice during emergency incidents and supported the avian flu response
- we released our Statement of Regulatory Intent to regulate the causes and consequences of climate change, marking a major shift in our regulatory approach.

### Strengthening our regulatory approach

Over the past year, we've moved away from our 'education-first' approach for established duty holders.

We enforced compliance on waste and resource recovery facilities that failed to take reasonable precautions to prevent toxic fires. We have acted where appropriate to prohibit 23 facilities from operating while controls were put in place to reduce this risk.

Courts have provided guidance on the purpose of the Environment Protection Act, reinforcing its preventative intent. In doing so, they imposed \$1.6 million in fines across 96 completed prosecutions.

Our data shows that non-compliance with remedial notices has dropped from 20% to 6% – a result of our stronger enforcement approach and increased deterrence.

Having first raised awareness about the General Environmental Duty (GED), we shifted focus to compliance. In the Magistrates' Court, our legal team secured the first criminal outcome for a GED breach, and courts imposed significant financial penalties in 4 other GED-related cases.

Our attention to our organisational purpose and legislative requirements has produced a 75% increase in operators using Waste Tracker to log movement of end-of-life tyres.

### Improving environmental regulation

We use all the powers given to us by law to keep improving how we protect the environment. We approved the first Better Environment Plan, which helps businesses work together to manage major environmental risks.

We also started considering environmental justice in our decisions so everyone is treated fairly when it comes to pollution and waste. It's about making sure all people are protected from environmental harm and have a say in decisions that affect their surroundings. Some communities are more affected than others, and we want to fix that by being fair, open and respectful in how we regulate.

### Improving our own performance

Showing we can lead by example, we more than halved our emissions by reducing our vehicle fleet, switching to renewable energy, and moving to more sustainable offices, simultaneously improving our utilisation.

We also continued to streamline our processes. Supporting the Victorian Government's Housing Statement, we created a shortcut pathway to help land owners and developers safely remediate and open up contaminated pockets for housing or community use. We'll soon develop an online self-triage tool and portal to support stakeholders' regulatory responsibilities during any proposed land development.

### Achieving operational efficiencies

Balancing stakeholder needs and expectations with rising costs and budget constraints, we have focused our efforts on what matters, on the core services we deliver to all Victorians.

As a result of this – and our recent focus on streamlining processes to be efficient and effective – we exceeded performance goals for timely permissioning assessments, review and advice.

We did all this while also responding to multiple risks and challenges such as:

- new and emerging contaminants in the environment
- an increasing volume and sophistication of cyber security threats
- the rising risk of animal disease outbreaks.

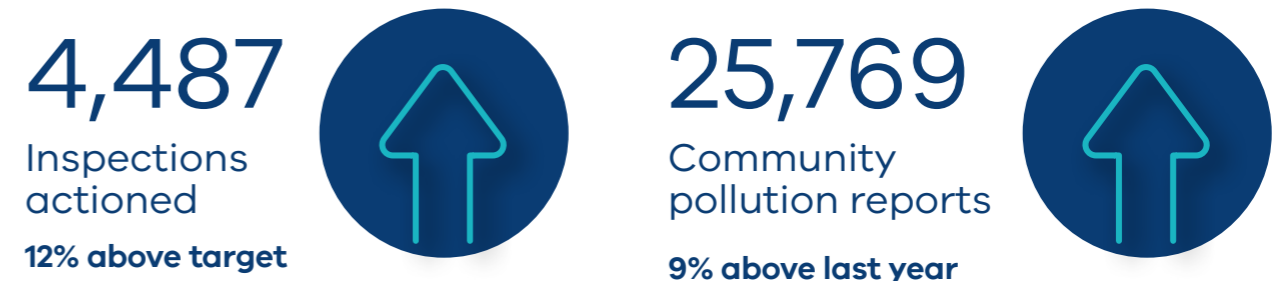
### Embedding cultural values into environmental protection

Traditional Owners have been caring for country for thousands of years and we're committed to learning from their rich cultural heritage. Held in April 2025, our annual Traditional Owner forum provided rich and valuable insights and learnings, and we came away better informed and inspired as we continue our own regulatory work protecting and caring for Country.

As a result of our collaboration with Traditional Owners, we also advanced our Environmental Protection on Country program and embedded Traditional Owner engagement into many of our processes.

But we acknowledge there is more we can do to meet our aspiration of long-term partnership and collaboration with Traditional Owners.

To that end we'll soon establish a new First Nations Relationships branch. Its role will be to ensure cultural knowledge is part of how we protect our community and environment from harmful impacts of pollution and waste.



## Thank you

We're proud of the way our people front up every day and act on their passion and commitment to protect human health and our environment. Our sincere thanks to all our staff for their hard work, drive and adaptability.

There's been many changes to the leadership over the past year. We thank our former CEO Lee Mieziš, Chief Environmental Scientist Prof Mark Taylor and Executive Director of Strategy Suzy Neilan for their incredible contributions in recent years. We also welcome Sarah Thomson to the Governing Board.

Thank you to our partners in environmental regulation: the Department of Energy, Environment and Climate Action (including Recycling Victoria), Sustainability Victoria and other local, state and federal government agencies.

And finally, thank you to Victorians across our great state for your ongoing work to prevent harm to our environment and health from pollution and waste.

We look forward to continuing to work together in 2025–26 and beyond.

**Professor Kate Auty**  
Chair EPA Governing Board

**Jocelyn Crawford**  
Interim Chief Executive Officer



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Scientific reports

15

New industry resources



1,200

Engagement activities

July 2024

- 10 | Responded to a large fire at a Derrimut chemical facility, supporting emergency services and the community with air and water quality monitoring and advice.

August

- 02 | A landfill ordered to pay \$200,000 for a project to improve the local environment, after an agreement was reached over long-running legal action.

September

- 03 | Commenced civil proceedings in the Supreme Court alleging a landfill operator did not comply with its operating licence or its general environmental duty due to prolonged odour impacts to the Hampton Park community.
- 05 | Approved the first Better Environment Plan, with the Brooklyn Recycling Group joining forces to reduce dust pollution and improve air quality in Melbourne's inner west.
- 12 | Our first prosecution outcome under the general environmental duty, a landscaping company fined \$25,000 for allowing a dye and fungicide to enter a stormwater drain and Gardiner's Creek in Burwood.

October

- 25 | Established a permanent air monitoring station in Hastings, the first on the Mornington Peninsula, allowing for real-time air quality information.

November

- 19 | Fined a Brooklyn recycler \$45,000 and revoked its permissions to operate a waste transfer facility, due to continued non-compliance and multiple regulatory notices.
- 27 | Dandenong South company ordered to pay \$40,000 after accepting almost 3,000 tonnes of industrial waste it did not have permission to manage.

December

- 20 | Released new technical guidelines to manage noise from wind turbines.
- 20 | Released our Environmental justice policy, the first steps in applying environmental justice to our priorities, functions and decisions.

February 2025

- 14 | Stood up our Agency Command Team in response to the avian flu outbreak, advising Agriculture Victoria on the disposal of infected chickens and issuing emergency permissions to allow this to be done safely.
- 19 | The first completed civil penalties proceeding, a dairy company fined \$650,000 over 3 industrial spills that threatened a creek and wetland.

March

- 26 | After the discovery of an illegal tyre dump at Lockwood South near Bendigo, our investigation resulted in almost \$30,000 in fines, 9 official warnings, 70 businesses without official permissions and 18 follow-up investigations.

April

- 15 | After appealing an initial fine of \$8,000, a warehousing and transport company fined \$120,000 for an avoidable environmental pollution event in Cherry Creek and Lake in Laverton North. A March 2022 fire at its facility led to the discharge of thousands of litres of chemicals and the death of tonnes of fish.

May

- 29 | Launched our refreshed website, making our information and services easy to find, understand and act on.
- 30 | Released our Statement of regulatory intent to regulate the cause and consequences of climate change, signaling a major change in our regulatory approach.



We track our performance under multiple EPA and Victorian Government plans

Minister's statement of expectations

The Minister for Environment's statement of expectations guides our annual planning. The full statement is available on our website.

Reporting against expectations

Expectation	More information
<b>Embedding a preventative regulatory approach</b>	
Reducing key risks of harm	29
Zero tolerance for unsafe waste management practice	29
Illegal waste dumping	30
<b>Strengthening a culture of environment protection</b>	
Education and communication with community and small businesses	27
<b>Housing statement implementation</b>	
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<b>Risk of harm from climate change</b>	
Guidance to assist the community, businesses, and permission holders to understand their obligations	35
<b>Caring for Country and Traditional Owner self determination</b>	
Embed Traditional Owner values as part of the state of knowledge, long-term sustainable collaboration with Traditional Owners	36
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## Contributing to a global shift

We align our work to the United Nations' Sustainable Development Goals so we can contribute to a more sustainable world. While we contribute to all 17 global goals, we focus on the following:



## Departmental objective, indicators and outputs

While a statutory authority, we contribute to a statewide environmental objective of the Department of Energy, Environment and Climate Action. This is the high-level outcome expected of EPA and includes indicators and output performance measures.

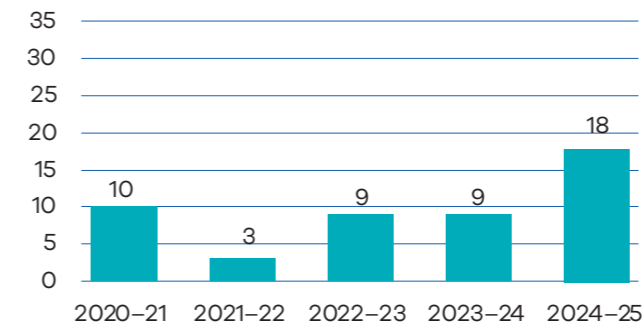
### Objective: Healthy, resilient and biodiverse environment

#### Indicator: Reduced pollutants from priority hotspots

The residential area south of the Brooklyn industrial precinct has a history of poor air quality. We've monitored PM10 (particles smaller than 10 micrometres) in Brooklyn since October 2009.

In 2024–25, the national air quality standard was exceeded 18 times. These events were mostly due to activities at the Brooklyn industrial precinct. On one occasion we found higher PM10 readings at other monitoring stations, indicating another source was contributing to the dust.

Number of days where the air quality standard was exceeded in the Brooklyn industrial precinct



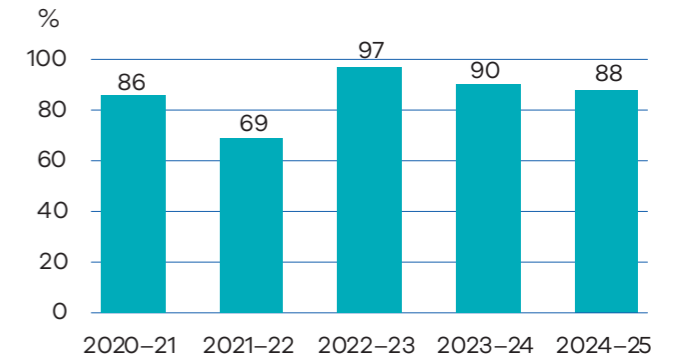
We maintained our focus on reducing air pollution and improving public health outcomes. Over the past year, we:

- issued 9 alerts to notify local industry of high-risk dust days
- conducted 39 field activities in the Brooklyn area specifically focused on dust and odour
- issued 17 notices related to air quality, unsealed traffic surfaces, materials handling activities and mud being driven onto public roads.

#### Indicator: EPA prosecutions result in a finding of guilt or a clarification of the law

Over the past year we finalised 96 summary and indictable prosecutions, with a success rate of 88%. The reduction in our success rate since 2022–23 is due to an increase in the number of contested summary prosecution matters. These matters rely on lay witness evidence and carry a higher risk of dismissal and withdrawal.

Success rate of EPA summary and indictable prosecutions



2022–23 and 2023–24 results include summary and indictable prosecutions. Data prior to 2022–23 relates to indictable prosecutions only.

We take a proportionate approach to compliance across all sectors and continue to work with duty holders to help them understand and meet their obligations. For those who continue to disregard their regulatory obligations, we will use all our powers to protect human health and the environment.

#### Outputs

We prevent and reduce harm from pollution and waste through:

- better regulation
- research
- intelligence to inform compliance and enforcement activities
- collaboration and advice.

Our performance against Victorian Government service delivery measures is below, as defined in the service output 'Statutory Activities and Environment Protection' in Budget Paper 3.

We met or exceeded 9 of the 11 performance targets. One target was not met and one was not applicable.

## Output performance measures

	Unit of measure	2024–25 actual	2024–25 target	Variation (%)	Result
<b>Quantity</b>					
Environment condition notifications provided to Victorians	number	1,083	800	35%	✓
Target exceeded due to an increase in notifications outside of seasonal periods.					
Total inspections of business sites or premises conducted to prevent and respond to risks of harm to human health and the environment	number	4,487	4,000	12%	✓
Target exceeded due to increased inspections relating to permission compliance and statewide strategic programs.					
<b>Quality</b>					
Victorian community trust in EPA	%	50%	70%	-29%	⊖
While we haven't met the target, the 3-year trend remains positive. Our ongoing investment in improving services and operational outcomes is improving trust.					
<b>Timeliness</b>					
Applications for internal review of remedial notices completed within statutory time frames	%	100	100	-	✓
Applications for licences and permits completed within statutory timelines	%	61	50	22%	✓
Target exceeded due to a higher ratio of permits (simpler and lower-risk activities) to licences (more complex and higher-risk activities).					
Environmental audits and preliminary risk screening assessment reports are reviewed to ensure administrative compliance with legislation and guidelines within 14 days of submission	%	92	80	15%	✓
Target exceeded due to prioritisation of reviews.					

	Unit of measure	2024–25 actual	2024–25 target	Variation (%)	Result
<b>Timeliness continued</b>					
EPA advice on planning matters is provided within required time frames	%	82	65	26%	✓
Target exceeded due to streamlined advice being provided for low-risk activities.					
EPA confirms duty holder compliance with remedial notice requirements, or escalates for further action, within 17 days of the compliance due date	%	91	80	14%	✓
Target exceeded, reflecting a continued focus on process and system improvement.					
EPA provides technical advice to lead agencies within required timelines during emergency incidents	%	100	90	11%	✓
Target exceeded, reflecting a continued focus on process and system improvement.					
EPA responds to priority waste incidents within 15 hours of notification	%	-	90	-	-
There were no priority waste incidents in 2024–25.					
Pollution reporters requesting follow up by EPA receive contact within 5 working days	%	85	75	13%	✓
Target exceeded, reflecting a continued focus on process and system improvement.					
<b>Cost</b>					
Total output cost	\$ million	131.7	103.7	27.1%	⊖
The higher cost is due to additional government funding to ensure continued protection of Victoria's environment from pollution and waste.					

✓ Performance target achieved or exceeded. ⊖ Performance target not achieved. Variances of +/- 5% or more are explained.



## Our strategic outcomes

Our road map to 2027, our Strategic Plan sets out our purpose, strategies for achieving the purpose and how success is measured.

We have 3 strategic outcomes paired with ambitious targets. On track to achieve many of our outcomes by 2027, we explain our progress below.

The initiatives and activities that got us here are set out in an annual delivery plan, and are detailed in the next section of this report.



**Our environment is cleaner and communities are healthier**

### What we will achieve

Improved air and water quality

Reduced land contamination and noise pollution

Businesses have appropriate permissions in place

Performance measures	2022	2023	2024	2025	2027 target
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Number of days the maximum concentration standards for nitrogen dioxide, ozone, PM10 or PM2.5 were exceeded	15	16	9	33	0
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The increase is explained by PM10 and ozone levels, as PM2.5 exceedances only accounted for 2 days. PM10 exceedances were primarily due to large legacy industrial sites in Brooklyn and Geelong South. Ozone exceedances, which weren't observed in the past few years, were likely due to increased temperatures.

Monitoring sites that meet long-term microbial water quality standards	69%	43%	39%	42%	93%
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This figure is calculated using water quality results from a rolling 5-year dataset. Three years of wetter than average La Niña conditions, along with flood-impacted waters in recent summers, resulted in fewer sites meeting long-term standards. If normal weather patterns resume, it's expected results will trend towards the target figure.

High-risk contaminated land sites under active management	15%	10%	80%	100%	95%
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We focused our efforts and enhanced our capability to address the highest risk sites and duty holders with many contaminated sites, resulting in us exceeding our target.

Number of premises required to take remedial action because of noise	50	115	91	111	35
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We focused on awareness of noise pollution, which resulted in increased pollution report numbers. This led to a higher number of noise issues requiring regulation. Noise pollution reports continued to be the highest proportion of pollution reports received overall.

— Actual results    ..... Targets

## All Victorians reduce their environmental risks

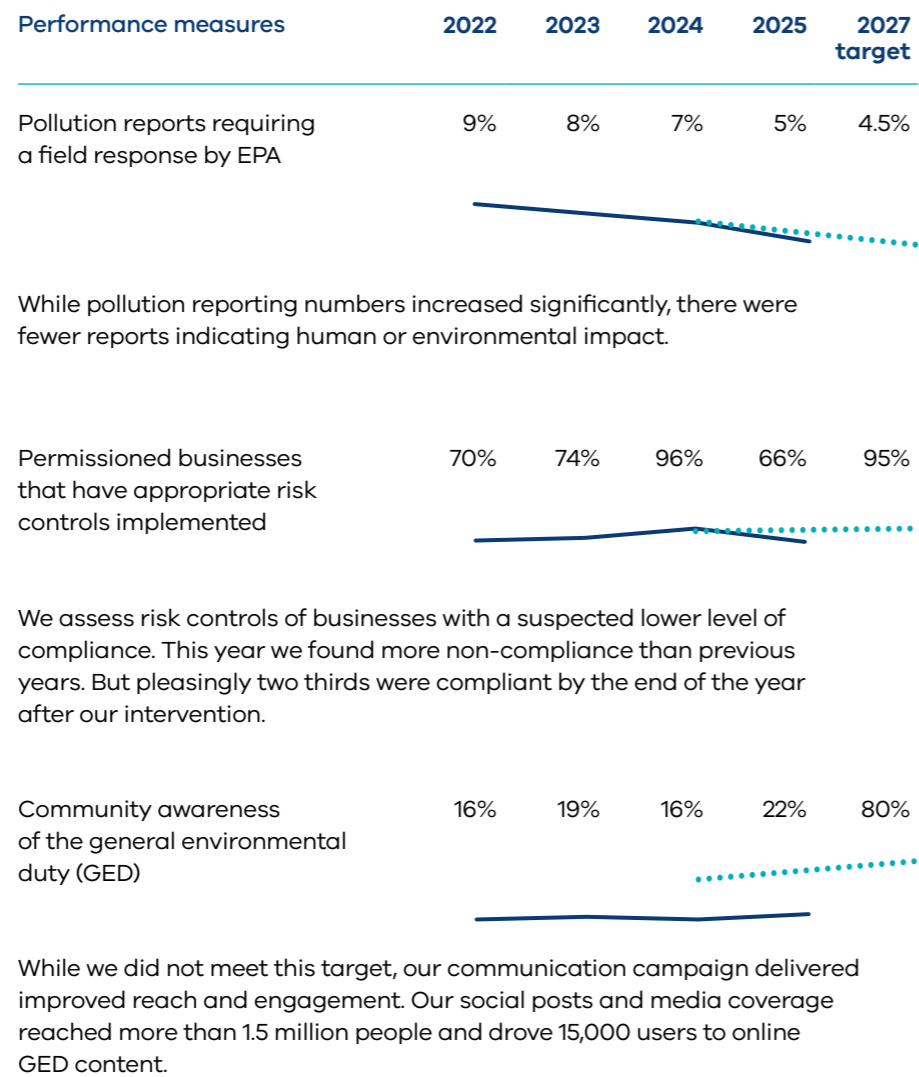


### What we will achieve

Increased understanding among communities and businesses of their environmental obligations

Increased adoption of environmental and human health risk controls

Industrial waste disposed at a lawful place



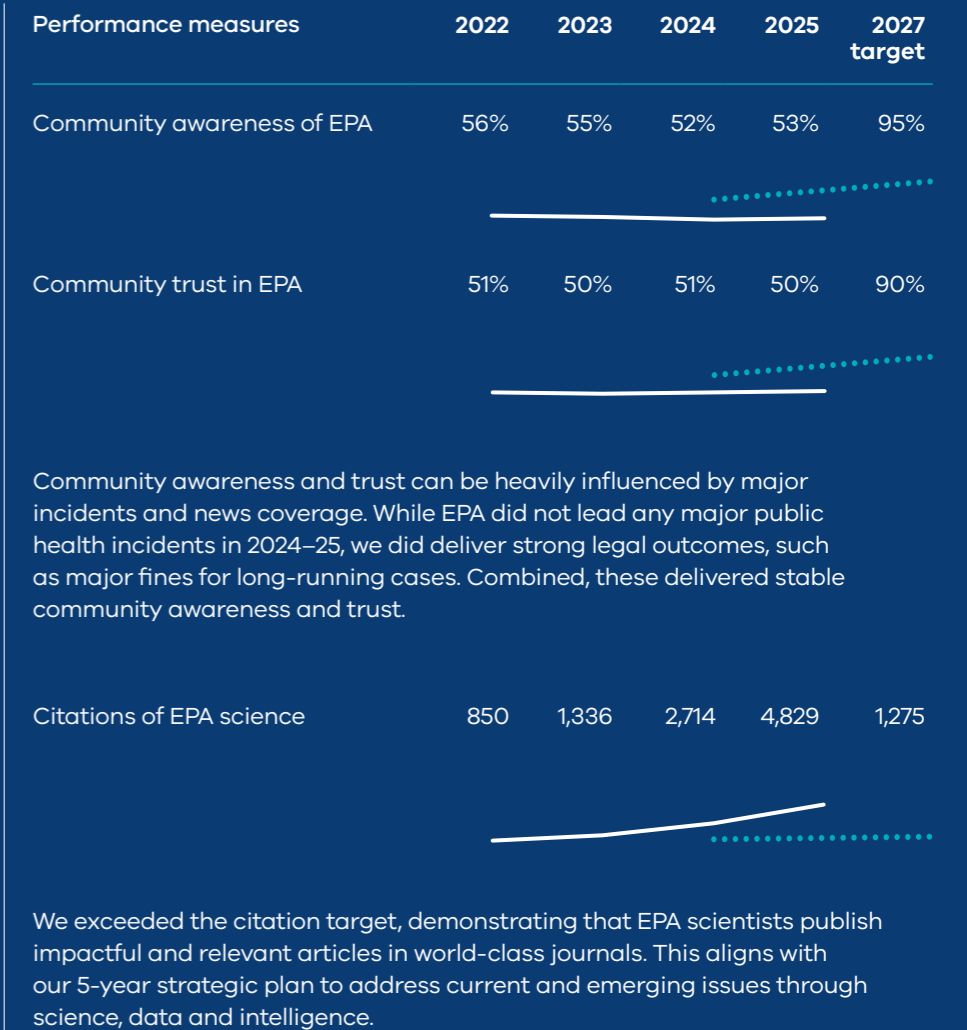
## We have impact and influence

### What we will achieve

Reduction in repeat polluters

Increased proactive detection of environmental crime

Effective internal review and assurance processes that drive continuous improvement



## Financial performance summary

EPA recorded a deficit of \$16.1 million in 2024–25 compared to a deficit of \$44.3 million in 2023–24. The improvement in the net result from transactions is mainly due to increased Departmental grants together with a marginal reduction in operating expenditure.

### EPA (controlled) 5 year financial summary (\$'000)

	2025	2024	2023	2022	2021 restated <sup>1</sup>
Total income from transactions	173,415	144,355	196,328	170,931	218,250
Total expenses from transactions	(186,174)	(188,614)	(189,595)	(163,994)	(218,632)
Net result from transactions	(12,759)	(44,259)	6,733	6,937	(382)
Comprehensive result	(16,161)	(44,263)	4,227	3,884	(1,408)
Net cash flow from operating activities	(9,792)	(13,808)	(12,237)	12,633	8,142
<b>Total assets</b>	<b>100,943</b>	<b>113,025</b>	<b>163,931</b>	<b>187,050</b>	<b>232,874</b>
<b>Total liabilities</b>	<b>34,471</b>	<b>30,392</b>	<b>37,035</b>	<b>64,381</b>	<b>114,089</b>
<b>Net assets</b>	<b>66,472</b>	<b>82,633</b>	<b>126,896</b>	<b>122,669</b>	<b>118,785</b>

<sup>1</sup>EPA previously capitalised Software-as-a-Service (SaaS) intangible assets. EPA changed its accounting policy in 2022 to expense SaaS intangible assets following an International Financial Reporting Interpretations Committee (IFRIC) decision and consistent with the interpretation of AASB138 Intangible Assets. The 2021 comprehensive results have therefore been restated to reflect this change.

## Financial performance review

Total income from transactions of \$173.4 million in 2024–25 is a \$29.1 million increase (or 20%) from 2023–24. The increase is primarily due to Grants from the Department.

Total expenses from transactions of \$186.2 million in 2024–25 is a \$2.4 million decrease (or 1%) from 2023–24. The reduction in operating expenses is contributed to lower contractual and agency expenditure (\$10.4 million) and grant expenses (\$0.3 million) offset by increased employee costs (\$10.1 million).

## Cash flows

The net cash outflow from operating activities of \$9.8 million in 2024–25 is a decrease of \$4.0 million compared to last year. This is driven by reduced receipts of \$8.9 million partly offset by reduced payments to suppliers and employees of \$12.7 million.

## Financial position – balance sheet

Total assets of \$100.9 million in 2024–25 is a \$12.1 million decrease (or 11%) from 2023–24. The movement in assets is primarily a result of the utilisation of cash deposits to fund core services together with a reduction in non-financial assets

reflecting the gradual decrease in the value of the assets over time due to wear and tear, obsolescence, or other factors.

Total liabilities increased by \$4.1 million (or 13%) from 2023–24. The increase in total liabilities is driven by an increase in creditors.

## Capital projects/asset investment programs

EPA did not complete any projects funded by the State budget above the total estimated investment threshold of \$10.0 million.

EPA continues to invest in asset programs that align with its strategic goals.

## Subsequent events

No events have occurred subsequent to the balance sheet date that would require adjustment to, or disclosure in, the financial report.

For the audited financial statements, please go to **page 83**.



## Our progress

The following sections detail progress against our 4 strategic objectives and key results in our 2024–25 Annual Delivery Plan.

Objectives and key results are a goal setting methodology that aligns our efforts and resources to focus on our priorities.



# 1

## Cause Victorians to act to prevent harm to human health and the environment

We want all Victorians to participate in protecting the environment. This section shows how we help Victorians understand our shared responsibilities, and to motivate action through education, guidance and enforcement.

## Key results >

	Result	Page
Increase the proportion of community members that say they have a high-level knowledge of the general environmental duty to 60%	○	26
Increase small to medium enterprises in priority sectors that have confidence in managing their environmental risks by 20%	○	27
Deliver 6 preventative regulatory programs targeting priority harms	○	29
Increase enforcement action against non-compliance with remedial notices five-fold	○	33

✓ Completed ○ Making progress

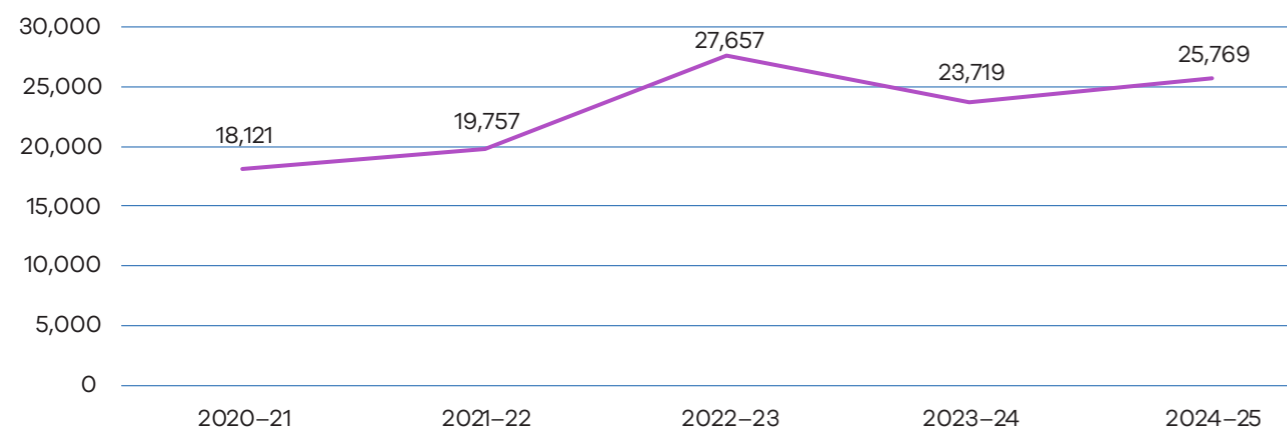
## Increasing community awareness and action

### Reporting pollution

Community pollution reporting remains high, indicating many people know where and how to report.

Over the past year, we received 25,769 community reports, an increase of 9% on 2023–24. This is due to increased awareness and reporting – specifically on noise and illegally dumped waste.

### Community pollution reports



Community reports are a great source of information for tackling pollution and illegal waste disposal. Not only can we respond quickly to serious local issues and emergencies, but they also help us spot bigger, emerging trends and issues across the state.

### Community pollution reports by topic

	2020–21	2021–22 <sup>1</sup>	2022–23 <sup>1</sup>	2023–24	2024–25
Noise	5,404	6,585	7,973	7,240	9,107
Waste	2,917	3,171	4,006	5,724	6,212
Odour	5,101	4,796	10,952	5,716	5,422
Water	2,322	2,692	2,114	2,083	1,824
Smoke	1,513	1,574	1,460	1,504	1,646
Dust	849	925	1,040	1,384	1,500
Banned products	12	14	107	68	58
<b>Total</b>	<b>18,118</b>	<b>19,757</b>	<b>27,652</b>	<b>23,719</b>	<b>25,769</b>

<sup>1</sup> Includes uncategorised community pollution reports by topic.

Noise continued to be the most reported topic. These reports were mostly about commercial premises.

### Community pollution reports by topic and region 2024–25

	North metropolitan Melbourne	South metropolitan Melbourne	West metropolitan Melbourne	South west Victoria	North west Victoria	North east Victoria	Gippsland
Noise	2,445	2,348	2,220	926	492	432	244
Waste	1,686	1,448	1,135	711	494	403	335
Odour	737	1,423	1,565	586	380	497	234
Water	758	301	388	154	45	67	111
Smoke	367	427	343	183	129	93	104
Dust	343	374	238	201	117	134	93
Banned products	19	17	14	4	2	2	0
<b>Total</b>	<b>6,355</b>	<b>6,338</b>	<b>5,903</b>	<b>2,765</b>	<b>1,659</b>	<b>1,628</b>	<b>1,121</b>

The number of pollution reports continues to be higher in metropolitan Melbourne due to population size and density. North metropolitan Melbourne had the highest number of pollution reports. These were mainly centred around noise from commercial premises.

### Method of community reporting 2024–25

Mode	Number
Online	13,185
Phone	9,609
Email	2,898
Other	77

As more than half of community reports come through our website, we're changing our online form to improve user experience and our responsiveness.

Informed through feedback from reporters, the changes:

- simplify the form with more relevant questions and drop-down options

- capture the physical and mental health impacts on the pollution reporter
- enable more efficient triage and timely investigation of incidents.

### Service standards

We contacted 93% of pollution reporters who requested follow up by EPA within 5 working days.

We use a range of survey and feedback mechanisms to ensure our service meets the growing needs of our community.

From the 41,870 calls and 48,843 emails we received, 85% of people were happy with the service provided by our contact centre staff (against a target of 75%).

## Expanding our reach

Our audience and reach continues to build, as we use our digital channels, mainstream media and engagement activities to inform and educate Victorians.

Over the past year, we:

- launched our refreshed website. This has made our information easier to find, access and understand for about 124,000 visitors a month
- increased our proactive media, issuing 128 media releases to inform the community about important matters
- continued to refine our use of social media, which is proving especially effective in promoting educational messaging and public safety advice.

### Engagement activities

To inform our work, we led and participated in more than 1,200 engagement activities, including:

- regional community consultation groups
- EPA's Traditional Owner Forum and broader engagement activities
- community information sessions and conferences on specific development licences and local issues
- community events, such as the Melbourne International Flower and Garden Show.

We also ran 20 formal consultations through the Victorian Government's Engage Victoria platform. Attracting more than 2,300 submissions, we asked Victorians for their thoughts on development licence applications, how industry should engage on development proposals and our new guideline for operating organic waste processing facilities.

All our staff are trained in community engagement.

### Increasing community knowledge of the general environmental duty

More community members have a high knowledge of the general environmental duty (GED) – increasing from 16 to 22% in the past year.

Although introduced in July 2021, GED awareness remains low. So we launched our low-cost 'It means the earth' campaign to help influence behaviour change at home and in the workplace through small acts that can prevent environmental harm.

In the past year, we reached more than 1.5 million people through our social posts and media coverage, driving 15,000 visitors to related online content. We also partnered with other government agencies and councils to increase our reach.

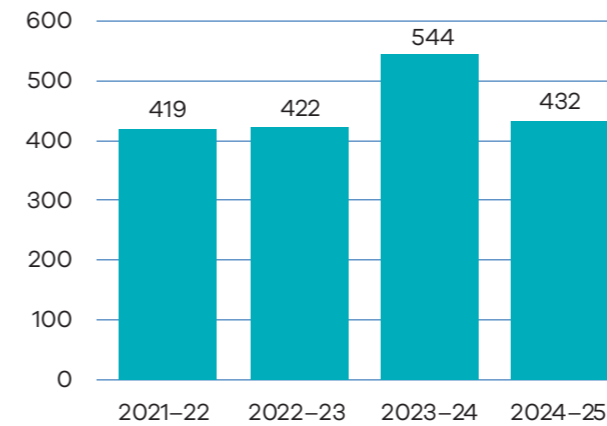
## Increasing industry compliance

We regulate many industries and activities that have potential to cause community and environmental harm. We take an education-first approach with new duty holders, helping them to understand their obligations and supporting them to comply.

### Issuing permits and registrations

Different activities require different levels of permissions, such as permits and registrations, which cover lower-risk activities. By administering permissions, we can assess, monitor and intervene in activities which may cause pollution and waste.

### Permits assessed and granted



Data from 2020-21 is not presented here as it was collected under the former Environment Protection Act and is not directly comparable.

In total, we issued 432 permits. Permit applications dropped 22% from 2023-24.

We also received 2,877 registrations that were automatically approved under the permissions scheme.

## Issuing industry guidance and advice

To support duty holders to comply with their obligations, we released 15 new guidelines and resources tailored to different industries and businesses. Many of these went through formal consultation or were co-designed with industry to ensure they were fit for purpose. We conduct regular formal consultation through our 7 sector consultation groups. Meeting quarterly, these forums are ideal for hearing what industry needs from us to support compliance, especially around emerging issues and trends.

We also supported industry to understand new or amended national standards, such as the PFAS National Environmental Management Plan and the Industrial Chemicals Environmental Management Standards.

### Safe re-use of waste

Helping divert waste from landfill, we updated our guidance for organic waste processing facilities.

Giving greater clarity and certainty to industry and community, this responded to new technologies and addressed key issues, such as the management of chemical contamination.

We are also working on clearer guidance on the legal definition of 'waste' to help address mismanagement of industrial waste.

## End-of-life lithium-ion batteries

We have started a 2-year project, funded by the national Heads of EPA, to develop a national guideline for the safe transportation, storage, handling and disposal of waste lithium-ion batteries.

A growing waste stream every year, the improper disposal and management of end-of-life lithium-ion batteries is leading to fires and toxic substances in waterways, air and land.

With consultation planned, the guidelines will be useful for our interstate colleagues, local government and industry, providing information and minimum technical standards for safer practices.

## Wind energy facility noise

Wind farms now have greater clarity on how to measure and control turbine noise.

In Victoria, noise levels need to be checked and managed properly to reduce the impact on neighbouring properties.

In partnership with the Department of Transport and Planning, we issued:

- technical noise guidelines for anyone building and operating a wind farm
- guidelines to help environmental auditors verify and review noise assessments for wind farms.

## Increasing confidence among small to medium businesses

Over the past year, we worked closely with peak bodies to increase compliance confidence among smaller businesses in:

- construction
- surface finishing
- small underground petroleum storage system operators
- peri-urban agriculture
- hairdressers and beauty salons.

These smaller businesses don't have the same capacity to manage environmental risks as large organisations.

So we delivered tailored resources to make compliance easy and cost effective, initiating 12 interventions to increase compliance understanding. Continuing this work, we will expand to other priority sectors.

## Responding to business notifications

When incidents like spills, emissions and leaks occur, businesses are required to notify us.

We saw a 9% reduction in notifications. This is likely due to an increase in awareness at licensed and permitted sites.

### Business notifications

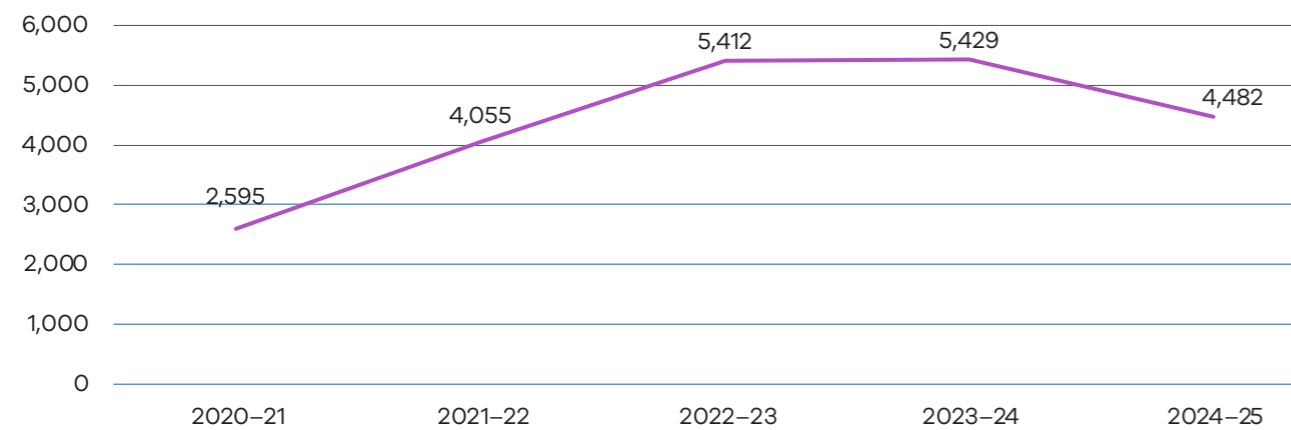
	2020–21	2021–22	2022–23	2023–24	2024–25
Business notifications	1,691	1,313	1,486	1,182	1,080

## Inspecting businesses

Informed by our response to pollution reports, and data and intelligence driven operations, we conducted a total of 4,487 inspections in the past year.

This is fewer inspections than the previous 2 years. But this year we focused on priority sites and sectors to maximise harm prevention.

### Inspections



## Permissions compliance inspections

Every year, we run targeted proactive inspections to check compliance at businesses that conduct higher-risk activities.

This year we inspected 411 higher-risk sites, resulting in 591 non-compliances. We found:

- 75% of dry cleaners visited were non-compliant, including failing to prevent chemical spills on site
- 55% of licensed reportable priority waste sites had at least one non-compliance, including failing to show EPA adequate documented risk management and monitoring programs

- 66% of tyre storage sites were not complying with their waste duties, with the majority failing to obtain EPA permission, store tyres safely and use Waste Tracker when disposing of tyres
- 63% of metal finishers inspected were non-compliant, with the majority failing to control risks related to liquids containment and handling
- 100% of caravan parks were non-compliant, with the majority failing to hold EPA permissions to operate an on-site wastewater management system.

We use the outcomes from our compliance inspections to inform future interventions in specific sectors.

## Reducing harm to the community and environment

We work with other regulators and enforcement agencies to identify and eliminate risks of harm to communities and the environment, improve our regulatory practice and reduce burden on regulated entities by being more connected and efficient. Through the High Risk Sites Interagency Coordination Committee, we detect and address risks from high-risk sites to protect the community and environment. The committee includes WorkSafe Victoria, Victorian Building Authority, Recycling Victoria, Department of Energy, Environment and Climate Action, Country Fire Authority, Fire Rescue Victoria and Municipal Association of Victoria.

### Targeting priority harms

Every year, we scan known and emerging pollution and waste risks.

By prioritising our efforts on areas of greatest risk, we can make the biggest impact for our community and environment.

We identified 6 areas to prioritise in 2024–25:

- Preventing fires at waste and resource recovery activities (below)
- Reducing the risk of harm and impacts from landfills (below)
- Reducing the illegal disposal of asbestos (page 30)
- Enabling the safe re-use of waste (page 27)
- Managing the risks of harm from the causes and consequences of climate change (page 35)
- Enabling the safe and sustainable renewal of contaminated land (page 43).

### Preventing fires in waste and resource recovery

Over the past year we demonstrated zero tolerance for repeated and serious breaches of basic obligations at waste and resource recovery facilities. We:

- prohibited 23 facilities from undertaking activities posing an immediate or serious risk of harm until they implemented controls to reduce risk
- fined a further 10
- inspected 262 businesses and issued multiple warnings, particularly in the peak summer months.

Despite our focus on these facilities in recent years, around 70% of the sites we inspect have a non-compliance increasing the risk of fires, such as:

- poor stockpile management and battery storage
- poorly maintained or inaccessible fire suppression equipment

Rubbish truck fires are a growing concern due to batteries being incorrectly disposed of in household waste. Working with industry, we provided an interim protocol for 'hot loads', allowing for quick action to prevent harm to staff and loss of infrastructure.

### December

- 11 | A waste management company fined \$40,000 after the second fire at its medical waste processing facility in 3 months.

### Reducing impacts from landfills

We cracked down on landfills that aren't managing their risks so far as reasonably practicable. We issued 12 notices and secured 5 successful prosecutions, including our first civil proceedings.

Our notices addressed issues like poor dust suppression, leachate management and required sites to investigate contamination.

We also supported landfills to comply by:

- creating a specific landfill sector consultation group
- delivering communications on the major environmental risks of hotspots, leachates and landfill gas
- starting a review of Best Practice Environmental Management guidance to clarify and update standards around siting, design, operation and rehabilitation of landfills.

### July

- 24 | A landfill fined nearly \$20,000 for not adequately covering waste at its Cranbourne landfill.

## Cracking down on dumped asbestos

Spearheading 3 major operations, we uncovered 31 operators who failed to correctly transport and dispose of hazardous asbestos.

Illegal asbestos dumping continues to be a priority for us. So as part of our operations, we acted on compliance issues, including failure to log waste movement in the Waste Tracker app. We:

- assessed 41 businesses and individuals
- conducted 24 inspections
- provided advice on how to meet obligations 37 times
- issued 5 remedial notices
- prosecuted 6 businesses and individuals.

### January

- 16 | Laid charges against a Wollert resident for accepting truckloads of industrial waste, including soil contaminated with asbestos, to be dumped on his property.

### August

- 30 | A Coolaroo demolition company fined \$16,000 for not logging the transport and disposal of asbestos.

As many agencies are involved in regulating asbestos, we also collaborated on a statewide strategy to disrupt illegal dumping.

## Waste tyres

We've seen a 75% increase in operators using Waste Tracker to log the movement of end-of-life tyres, as a result of our efforts to curb the growing issue of dumped tyres.

Waste tyres must be disposed of correctly, as they can pose a risk to the environment and cost valuable taxpayer dollars to clean up.

We continued operations targeting retailers, mechanics, transporters and licensed recyclers. Over the past year, our 124 inspections still resulted in 16 remedial notices and 13 sanctions.

To further encourage Waste Tracker use, we rolled out additional improvements to enhance self service, streamline business set up and allow duty holders to add and remove users from their accounts.

### October

- 04 | Issued a tyre recycler with 54 charges for allegedly continuing to accept waste tyres from interstate, against an EPA notice. Officers estimated they imported more than 100,000 waste tyres, when they were permitted to import 2,000.

## Using science and research

Completing 2,600 requests this year, our scientists provided the backing for:

- new policies, guidance and subordinate legislation
- major project and permission application decisions
- compliance and enforcement decisions
- answering community concerns and questions.

Our capabilities span chemicals and waste engineering, air and water quality monitoring and modelling, human and eco-toxicology, epidemiology, data science, risk assessment among others.

We also provide advice and support to Victorian and interstate government organisations and community, across all stages of the regulatory life cycle.

To help us meet increasing demands, we reviewed our service delivery model and created a service catalogue to streamline and prioritise our work.

## Journal publications

Over the past year, we published 22 journal articles in peer-reviewed publications and 11 technical reports and guidelines. Over the past 4 years, our research has been cited 4,829 times.

Our regulatory scientists work with government, research institutes, community groups and industry associations to stay ahead of emerging issues and risks.

This year we partnered with Victorian and interstate government bodies such as:

- Australian Government through enHealth Council and Heads of EPA National Chemicals Working Group
- Commonwealth Scientific and Industrial Research Organisation
- National Health and Medical Research Council
- Cooperative Research Centres for Solving Antimicrobial Resistance and Solving Plastic Waste.

## Emerging contaminants in wastewater and receiving surface water environments

### Why we worked on this

To understand emerging contaminants from various sources and prioritise risks to human health and the environment.

### Who we partnered with

Griffith University

### What we did

We analysed samples at 4 wastewater treatment plants and collected water samples up and downstream.

### What we found

We detected 104 chemicals in treated wastewater, including endocrine disrupting chemicals, pesticides, per- and polyfluoroalkyl substances (PFAS), phthalates, pharmaceuticals and personal care products. Consistent with our previous work and similar studies overseas, we found concentrations of emerging contaminants were lower in treated wastewater than in raw sewage. Yet, some compounds that went through the wastewater plants were mostly untreated.

This study also found the presence of PFAS, pesticides and phthalates upstream of wastewater discharge, indicating there are other sources for some of these chemical groups.

## Responding to incidents and emergencies

We received 305 emergency reports, responding to 100% within 2 hours. Supporting emergency services and other agencies, we attended or provided verbal advice for:

- 130 fires
- 75 road accidents with fuel spills
- 43 hazardous material spills
- 10 marine pollution events
- 47 other pollution events.

When responding to major incidents we stand up an Agency Command Team to support emergency services and other partner agencies. We draw on a pool of trained staff.

### Emergency authorisations

We issued 9 emergency authorisations to allow the disposal or discharge of waste where standard conditions or permission requirements were not able to be met. This included 3 for avian influenza incidents.

Provided in a timely manner, emergency authorisations take careful consideration of the type of waste and where it can be safely and lawfully disposed of.

### Emergency procurement

We did not have to activate emergency procurement provisions in the past year.

### February to March

EPA staff provided Agriculture Victoria advice on the disposal of bird flu-infected chickens, and issued emergency permissions to allow this to be done safely.

### July

- 10 | EPA officers and science staff supported the emergency response to a Derrimut chemical facility fire, providing environmental advice, and air and water quality monitoring.

# Enforcing the law

## Issuing remedial notices, directions and orders

If we find non-compliance with our environmental laws or permissions we may choose to provide compliance advice, or issue a notice, order or direction to an individual or business to address the non-compliances.

We issued 314 fewer regulatory notices than in 2023–24. This is mostly because:

- we received fewer litter reports
- more vehicle owners complied with noisy vehicle testing notices.

### Notices, directions and orders issued

	2021–22	2022–23	2023–24	2024–25
Official warnings	35	151	290	261
Environmental infringement notices	46	86	162	166
Litter infringement notices	6,836	7,714	7,934	7,604
Noisy vehicle testing notices	3,994	4,841	4,663	4,858
Noisy vehicle non-compliance infringement notices	975	1,227	1,445	1,222
Smoky vehicle advisory letters	264	2,395	3,017	1,545
Smoky vehicle testing notices <sup>1</sup>	-	-	-	1,081
Smoky vehicle non-compliance infringement notices <sup>2</sup>	-	-	-	315
Vehicle inspection notice <sup>3</sup>	-	-	-	1
Site management orders	-	25	3	2
Environmental action notices	295	346	325	300
Improvement notices	600	728	695	477
Notice to investigate	88	83	89	73
Prohibition notices	47	47	34	36
Waste abatement notices	16	6	31	34
Non-disturbance notices	7	4	15	22
Directions	2	13	7	6
Waste information gathering notices	3	3	16	15
Information gathering notices	457	401	540	394
<b>Total</b>	<b>13,665</b>	<b>18,070</b>	<b>19,266</b>	<b>18,412</b>

<sup>1</sup> From July 2024, smoky vehicle testing notices are issued to owners when their vehicle has been observed by Victoria Police or EPA officers visually emitting smoke for 10 seconds or more. This notice requires the vehicle to be checked for compliance and replaces advisory letters.

<sup>2</sup> Infringements are issued for non-compliance with a smoky vehicle testing notice.

<sup>3</sup> From February 2025, a vehicle inspection notice requires the owner to make their vehicle available for measurement, inspection or testing by an authorised officer.

## General environmental duty matters

More than a quarter of all EPA remedial notices cited a breach of the general environmental duty (GED) in the past year.

Introduced in July 2021, we've moved our focus from GED education to compliance. We secured the first criminal outcome for a GED breach in September and saw substantial fines being issued in 4 other GED-related cases.

Showing growing community awareness of the GED, there was one third-party prosecution by a member of the public.

### December

**17 |** A Traralgon hotel fined \$15,000 for breaching the GED by not taking reasonable steps to reduce the risk of harm from excessive noise.

### September

**12 |** A grounds maintenance company fined \$25,000 for breaching its GED by allowing a dye and fungicide to enter a stormwater drain and failing to take reasonable steps to minimise the risk of harm.

## Increasing enforcement action against non-compliance

Over the past year, non-compliance with our remedial notices decreased from 20% to 6%.

Since environmental laws changed in July 2021, we have steadily increased the number of remedial notices we issue each year. Non-compliance with these has fallen in the past 2 years, but it is still unacceptably high.

To strengthen our regulatory approach, we have taken strong enforcement and used this as a deterrent to other duty holders who don't follow remedial notices. As a result, we laid charges on 15 entities across 10 cases of notice non-compliance.

### April

**17 |** A Tottenham metal recycler fined \$16,000 after the company failed to comply with the conditions of a pollution abatement notice, and other EPA notices and requirements.

## Investigating serious issues and breaches

We started 65 complex investigations into major pollution and waste issues, compared to 75 in 2023–24.

In the past year, we implemented new systems to track and report on our investigations across the state and delivered training and mentoring to frontline staff in best practice processes and procedures.

We continue to use new technology, including drone-mounted ground penetrating radar, and have boosted our data and analytics capability to improve access to intelligence.

## Prosecuting alleged criminal activity

In the past year, we laid charges against 79 businesses and individuals (both summary and indictable prosecutions).

In addition:

- 96 prosecutions were completed
- 84 resulted in a finding of guilt or a clarification of law
- \$1.6 million in court ordered fines for indictable prosecutions.

Our success rate remained high at 88%, as we continue to test our environmental laws in the courts and tackle complex matters to prevent harm to communities and the environment.

# 2

## Demonstrate leadership on climate action, sustainability and environmental justice

Climate change is a global challenge. We have a warmer and drier future and are facing more frequent and intense heatwaves, bushfires and storms. These events often create significant pollution and waste issues but also present operational challenges. This section details the work we're doing to lead environmental practices – both within our organisation and with industry.



## Key results >

	Result	Page
Increase the proportion of major emitters and infrastructure operators that understand their obligations for managing the causes and consequences of climate change to 100%	<input type="radio"/>	35
Achieve 100% of 2024–25 targets in our Environmental, Social and Governance statement 2024 to 2027	<input type="radio"/>	36

Completed  Making progress

We play a critical role in climate action and supporting Victoria's transition to net zero emissions and a climate resilient state.

This includes encouraging action by businesses and the community to help reduce emissions, plan how they manage their pollution and waste in a changing climate, and to meet obligations under the general environmental duty.

## Leading climate action

Signalling a stronger focus on climate action, we released our Statement of Regulatory Intent (SRI) on the causes and consequences of climate change in May 2025.

The statement explains what we can and will do to enhance climate action, reduce emissions and build resilience, including:

- how we regulate the causes and consequences of climate change
- where we're focusing our efforts to minimise risks from the causes and consequences of climate change
- how we'll use our regulatory tools and influence to achieve the best results.

Over the next year we'll raise awareness of the statement and educate stakeholders on our expectations.

## Applying environmental justice to our decisions

Released in December 2024, our new Environmental justice policy is the first step in applying environmental justice to our priorities, functions and decisions.

In coming years, we'll focus on 3 areas to deliver our commitments:

- Developing tools to identify and address environmental justice
- Enhancing participation in decision making
- Applying restorative justice approaches.

We are now working on an action plan to address issues of overburden in Victorian communities and ways to consider restorative justice options in all enforcement actions.

## Targeting major emitters and energy users to take climate action

Before we start monitoring compliance by some of Victoria's major emitters and energy users, this multi-year project kicked off by building staff capability and educating high-risk duty holders about our SRI.

We delivered staff training and developed new supports for our decision makers to help them

consider climate change when assessing permission applications and inspecting businesses.

This work will help us educate duty holders on their obligations to manage the causes and consequences of climate change, alongside guidance that supports priority sectors, for example, wastewater treatment plants and manufacturing.

## Restorative justice

As a result of our enforcement actions, more than \$477,000 has been directed to environmental restorative projects in the past year.

When businesses or individuals cause harm to our environment or community, they are sometimes ordered to contribute to projects to repair that harm – as an alternative to a fine.

### June

**12 |** A water corporation agreed to contribute \$100,000 to improve the Yarrowee River, after entering an enforceable undertaking. It followed a 2023 release of untreated effluent from its Ballarat plant which caused pollution and fish deaths.

### July

**24 |** A Benalla particle board manufacturer ordered to pay \$100,000 towards a local conservation project and a \$20,000 fine after repeated dust pollution that impacted neighbouring properties.

## Embracing First Nations culture

As part of our Environment protection on Country pilot program, our expert water scientists collaborated with Traditional Owners to understand the biological history of country through eDNA studies.

This important information supports our decisions on caring for, protecting and restoring country from environmental harms.

In April, we had the privilege of hosting 25 representatives from various Traditional Owner Corporations at our third Traditional Owners Forum held at Gunaikurnai Land and Waters Aboriginal Corporation. Over the course of 2 days, we engaged in meaningful conversations centred around the theme 'Working Together for Better Outcomes for Country'. The forum was an opportunity to exchange ideas, share knowledge, and build on our collaborative efforts.

Additionally, EPA staff were honored to participate in On Country sessions hosted by Traditional Owners across the state. These sessions were invaluable in deepening our understanding and connection to the cultural and environmental values held by Traditional Owners.

## Reducing our emissions and energy use

**Please note:** We improved the accuracy of our environmental reporting in 2023–24, establishing more accurate baselines to improve on. While available in previous reports, we have not provided earlier data here as it is not directly comparable.

### Greenhouse gas emissions

In the past year, our overall emissions significantly decreased by 57%. This surpasses our goal of halving emissions by June 2027.



#### Emissions measures

	2023–24	2024–25
Total greenhouse gas emissions	2,417	1,049
Total greenhouse gas emissions per FTE (tonnes carbon dioxide equivalent (tCO <sub>2</sub> e)/FTE)	3.25	1.45
Total greenhouse gas emissions per unit of office area (tCO <sub>2</sub> e/FTE/m <sup>2</sup> )	0.0002274	0.00009986

- Scope 1 emissions fell by 12%. This was largely driven by less car and air travel.
- Scope 2 emissions decreased by 96%. We achieved this through converting 8 of our 9 offices to 100% green power.
- Scope 3 emissions dropped 47%. This was mostly due to relocating our head office to a more centralised location reducing commuting distances.

Next year we will further target our main emissions contributors, with a focus on our fleet and waste to landfill streams.

#### Greenhouse gas emissions (tCO<sub>2</sub>e)

	2023–24	2024–25
Scope 1: sources we control, such as burning fossil fuels in vehicles	417.16	366.75
Scope 2: indirect emissions using electricity from coal and gas-fired power	774	32.44
Scope 3: indirect emissions from corporate air travel and waste disposal	78	48.34
Other scope 3 (transport, stationary, electricity, taxis, public transport, water, paper, catering, printing, publications, couriers, working from home and staff commuting)	1,147	601.90

Prepared using the National Greenhouse Accounts factors updated by the Australian Government's Department of Environment in February 2023. We used management-derived methods where appropriate emissions calculation methods were not available. Impacts on the environment attributable to EPA from staff working from home, such as energy and water consumption and waste generation, were estimated to provide a more holistic account of EPA's total impact.

## Improving our environmental performance

As Victoria's environmental regulator, it's critical for us to lead by example. Released in 2024, our new Environmental, social and governance statement announced our strong focus on reducing our environmental impact.

Available on our website, it includes 15 aspirational targets over the next 3 years to:

- minimise our own impact on the environment, including our carbon footprint and waste generation
- respond to risks presented by climate change
- ensure compliance with regulations, best practice and corporate policies.

### Environmental, Social and Governance statement achievements

In the second year of our new Environmental, Social and Governance statement, we committed to deliver 3 deliverables in 2024–25:

- developing an environmental justice policy (**page 35**)
- switching to 100% green energy supply (**page 38**)
- uplift staff wellbeing to >75% (**page 52**).

We take a structured approach to managing our environmental impacts and improving our environmental performance. It is based on the national standard AS/NZS ISO 14001:2016: Environmental Management Systems.

## Energy use

More than 87% of our emissions are from energy, particularly electricity.

In the past year, we converted 8 of our 9 offices to 100% green power. The remaining office is on an embedded supply network and we're exploring ways to switch to green power.

We continue to seek opportunities to reduce energy consumption and encourage staff behavioural change. We already have LED lighting, efficient electrical appliances and LCD monitors, default hibernation for computers, printers, and efficient heating and cooling practices.



## Electricity usage

	2023–24	2024–25
<b>Total electricity usage (MWh)</b>		
Purchased directly through an electricity retailer	1,173.70	1,131.53
Self-generated	64.94	159.13
<b>Onsite electricity generated (MWh)</b>		
Solar PV - consumption behind the meter	64.94	159.13
<b>Onsite installed generation capacity (MW)</b>		
Solar PV	0.015	0.16
<b>Total electricity offsets (MWh)</b>		
GreenPower	193.59	1,218.15

Data was obtained from retailer invoices. Where data was not available, consumption was estimated using daily consumption rates. For detailed energy use and stationary fuel data, see [Appendix 3](#).

## Reducing our footprint

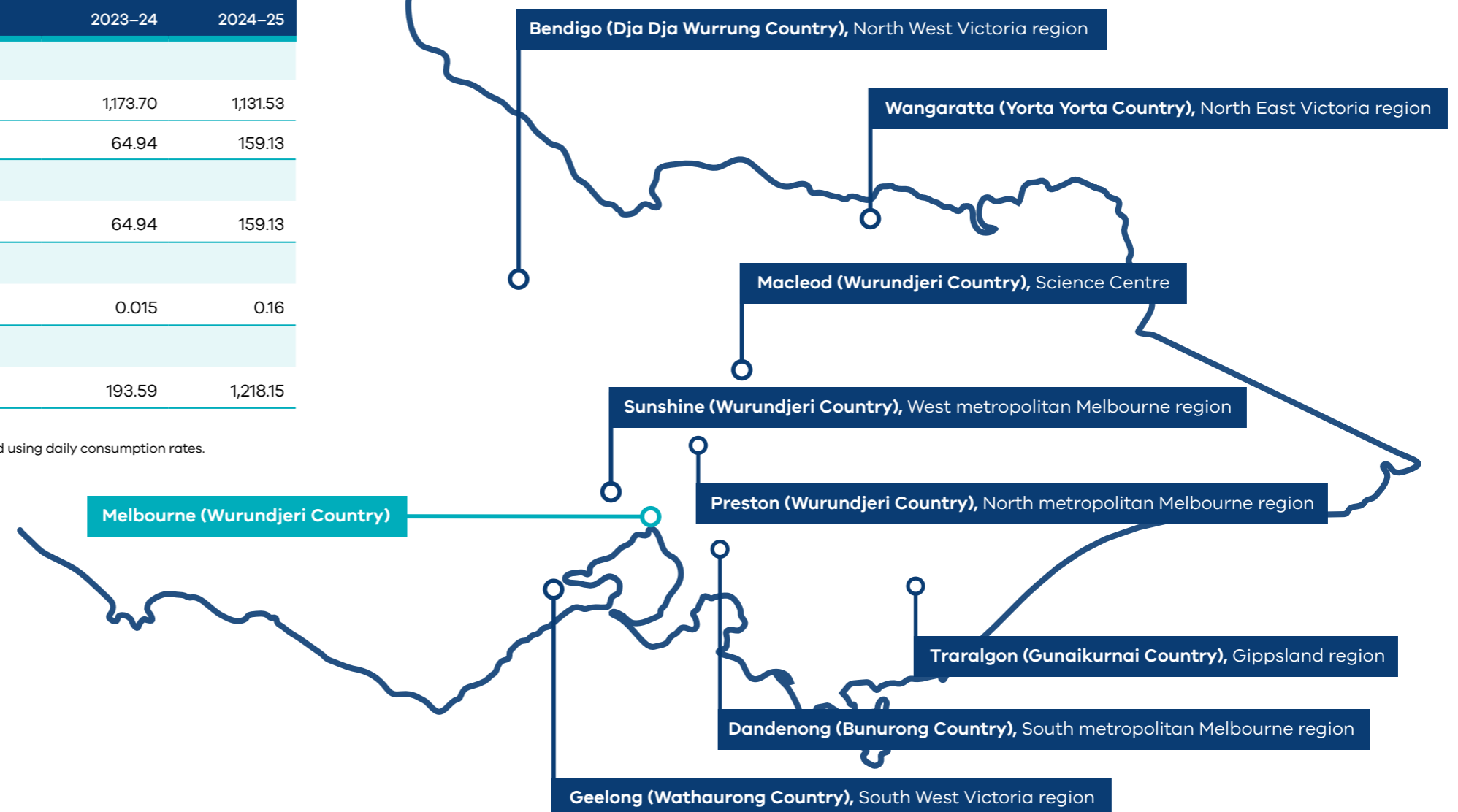
To help us reduce our footprint and environmental impacts, our 3-year facilities roadmap seeks to enhance our use of space, reduce emissions and better suit the hybrid working model.

We have staff strategically based at 9 sites around the state – essential in helping us to understand local issues and respond quickly to environmental emergencies.

In June 2024, we relocated our Melbourne CBD office to a 5.5-star NABERS building after our previous lease ended. This has already reduced our emissions through more staff using public transport.

Under the whole-of-Victorian Government emissions reduction pledge, we consider best practice sustainable design principles and resource efficient features – including building maintenance, upgrades to offices and considering new buildings when our leases end.

We do not own or control buildings. However, we comply with the building and maintenance provision of the *Building Act 1993* to the extent that we are responsible as a tenant in leased premises.



## Transitioning to zero emission vehicles

Over the past year we ran a pilot telemetry initiative to track vehicle use. As a result, we reduced our fleet by 15 vehicles at the end of their lease.

As further leases approach their end, we will consider replacing and adding to our hybrid and electric fleet.

This:

- supports our transition to 100% zero emissions vehicles for the shared passenger vehicle fleet in the next decade
- is consistent with the Victorian Government's commitment as a signatory to the COP26 declaration on accelerating the transition to 100% zero emissions cars and vans.

Over the past year, energy used in transport fuels fell by 18%. Associated greenhouse gas emissions decreased by the same amount. This highlights our ongoing efforts to optimise fleet use.

### Energy used in transportation (MJ)

	2023–24	2024–25
Total energy used in transportation (MJ)	2,952,337.36	2,433,452.02
Total greenhouse gas emissions from vehicle fleet (tCO <sub>2</sub> e)	204.58	168.41

Data was obtained from fuel cards and other internal reports. See detailed fleet and travel data at [Appendix 3](#).

## Reducing our waste

More than a third of the waste we produce goes to landfill, which contributes to our greenhouse gas emissions.

We seek to minimise waste generated by our work, in our offices and laboratories, while increasing the percentage of materials that are re-used and recycled.

### Waste production

	2023–24	2024–25
Total units of waste disposed of normalised by FTE (kg/FTE)	13.86	32.73
Recycling rate (%)	69%	64%
Greenhouse gas emissions associated with waste disposal to landfill (tCO <sub>2</sub> e)	5.07	13.43

See more detail at [Appendix 3](#).

While our recycling rates remained stable, our waste production increased. This was likely due to higher occupancy of our new head office coupled with improved reporting.

### Waste production and destination

	2023–24		2024–25	
	Number	%	Number	%
Total units of waste disposed of by waste disposal method (kg)	10,303.00	100%	23,623.46	100%
Landfill	3,168.21	31%	8,393.19	36%
Commingled recycling	2,013.83	19%	7,810.08	33%
E-waste and other recycling	508.90	5%	107.56	1%
Paper and card	1,975.80	19%	1,292.74	5%
Organics	2,636.46	26%	6,019.89	25%

We drive recycling and re-use by:

- having dedicated collection bins for e-waste and printer cartridges, organics, commingled recycling, recycling and landfill, as well as compost bins in some offices with staff gardens
- repurposing electronic hardware that can no longer be used in our operations by donating to charities
- spearheading waste reduction programs, such as a reusable cup pledge, through our employee-led network, Green Stars.

## Governing climate change-related risks

Through floods, fires and other climate-related emergencies, climate change has the potential to directly and indirectly impact our services and programs.

Under our risk management framework, climate change is considered in relation to:

- increased risks to our operations and infrastructure from severe weather (for example, property damage, impact on instrument tolerance)
- increased risks to staff safety (for example, heat exposure and fatigue)
- risks associated with our contribution to carbon emissions.

In developing our new crisis management plan ([page 66](#)) we aligned with the Victorian Government Risk Management Framework which provides guidance for designing, implementing, monitoring, reviewing and continually improving risk management.

We have strong governance structures in place to ensure climate change is fully considered and integrated into our decision-making processes.

- The Governing Board integrates our response to climate risk through our strategic planning.
- Our Risk and Audit Committee monitors our climate-related risk profile and assesses the actions we take to mitigate them.
- The Senior Executive Committee embeds our response to climate risks in annual planning and increases our capability to identify and respond to climate risks and opportunities.
- Green Stars (employee-led network) identifies opportunities to improve our environmental performance. They also influence staff behaviour by leading staff activities, such as waste reduction programs, Keep Australia Beautiful clean-up events, Plastic Free July and more.



# 3

## Enable efficient, effective and environmentally safe land development

As a contributor to the Victorian economy, we support environmentally responsible land use, development and new industries. This section details our role in licensing major, high-risk industries, monitoring contaminated land and helping to unlock contaminated land for housing and other community uses.

Image of new housing development in Frankston South, Victoria

## Key results >

	Result	Page
Identify gaps and opportunities to streamline regulatory processes relevant to land development by 30 June 2025	○	43
At least 75% of interactions on land development meet timeliness and quality expectations of proponents	✓	43
All identified environmental and human health risks associated with the development of land for housing are appropriately managed by proponents	○	44

✓ Completed ○ Making progress

## Enabling land renewal

In response to Victoria's Housing Statement to provide more than 2 million new homes by 2051, we created a central Office of Land Renewal last year.

Safely unlocking contaminated land is critical to the delivery of more homes. Across Victoria, there's more than 100,000 contaminated sites, which can present health and environmental risks.

Over the past year we implemented multiple initiatives (detailed below) to enable efficient, effective and safe land renewal for new homes and other beneficial community uses.

### Streamlining regulatory processes for land development

We now have a clear regulatory model to help landowners, buyers and developers through the lifecycle of developing contaminated land while safely managing environmental hazards.

Based off extensive engagement with the private and public sectors, the model streamlines pre-planning, planning and construction, and encourages stakeholders to connect with us early and regularly.

We've also made several business improvements – leveraging our legislation to make better, faster decisions.

### Streamlining our support for planning authorities

We changed the way we provide environmental advice to planning authorities that make decisions on major projects delivering on Victoria's Housing Statement.

We now provide advice that:

- more clearly sets out environmental risks of proposals, removing duplication to enable a clearer role for the planning authority as the primary regulator
- better reflects a balance of environmental, social and economic factors – which are key principles of the Environment Protection Act.

We also now engage earlier with planning authorities, to avoid making lengthy submissions in public processes when there are no significant environmental risks.

### Providing timely and high-quality land renewal advice

With streamlined regulatory processes now in place, we have responded to 95% of all land renewal enquiries within 15 working days.

To help us track quality as well as timeliness, we're developing an online self-triage tool and portal to support stakeholders' regulatory responsibilities during any proposed land development.

Part of a multi-year project, these digital initiatives will be launched next year.

## Helping developers manage environmental and human health risks

More than 100 historically contaminated sites have already been referred to our Office of Land Renewal – ranging from small, regional residential subdivisions to high-density developments on old, inner city industrial lands.

We are now working with various stakeholders in setting clear regulatory expectations to ensure environmental and human health risks are managed before, during and after development.

We expect to receive considerably more land development enquiries over the next few years, as stakeholders see the benefits of engaging with us early in their development's lifecycle.

## Planning advice

Over the past year, we provided advice on 1,057 land use planning and high priority development matters.

This is an increase on the 940 issued in 2023–24, in line with growing development and infrastructure activities in Victoria.

## Spoil management

Major Victorian infrastructure projects have a smoother path to removing or re-using bulk soil from construction sites.

Unprecedented volumes of spoil are being generated by infrastructure projects like level crossing removals and Big Build projects.

So over the past year, we created a proactive triage service for the projects, working with industry and government on options to safely re-use waste soil onsite, or to remove for remediation or disposal. We also issued consolidated guidance and streamlined industry advice.

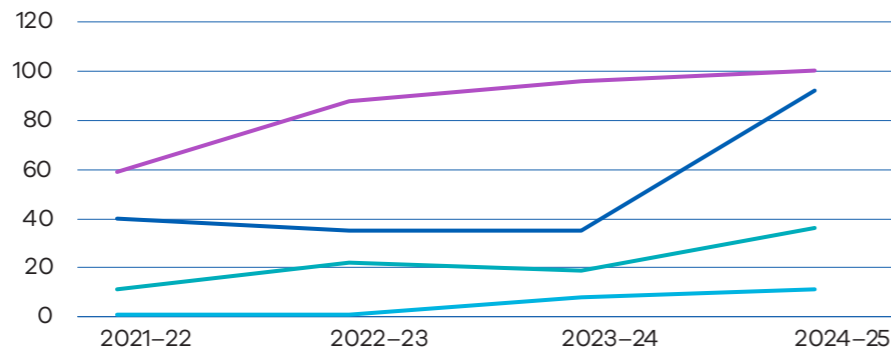
## Assessing development and operating licences

Development and operating licences cover a wide range of prescribed activities – including landfill expansions, waste management facilities and new industry. In assessing licence applications, we met required timelines on 41%, compared to 34% in 2023–24.

This improved because we:

- directed more resources to clearing a backlog of applications
- streamlined our processes to reduce assessment timeframes specifically for development licences.

### Licences issued



Category	2021–22	2022–23	2023–24	2024–25
Operating licences	59	88	96	100
Development licences	11	22	19	36
Development licence exemptions	40	35	35	92
Pilot project licences	1	1	8	11

Where timelines couldn't be met, we worked with those requesting permissions to minimise impacts.

While operating licence decisions were relatively stable, the number of licences for waste and resource recovery facilities quadrupled (from 4 to 16). Waste and resource recovery facilities were only required to get permissions from late 2021.

## November

- 01 |** Issued a development licence to a Bulla company to process up to 100,000 tonnes per year of fill material and construction wastes for the purpose of resource recovery.
- 08 |** Approved a development licence permitting a facility near Bendigo that can compost up to 30,000 tonnes of food and garden organics.

## Managing contaminated land

We received 139 notifications of contaminated land in the past year.

Those who manage or control this land have a duty to minimise risks of harm to human health and the environment from the contamination.

Of these notifications, we actively managed 20 due to the risks they posed. Active management means they have appropriate management and regulatory controls in place.

### February

- 20 |** Fined a Templestowe land developer \$5,928, after it failed to respond to an official warning over a contaminated former industrial site at Preston.

### September

- 12 |** A Brooklyn company fined \$5,928 after failing to supply a clean up plan for contaminated land. The site was once used for chemical manufacturing purposes.

## Helping industry act on contamination

Over the past year, we appointed 10 environmental auditors to help ensure contaminated land is managed safely. We will shortly be appointing more auditors for industrial facilities.

Environmental auditors are appointed by EPA (but not employed by us) and go through a rigorous selection process. They work independently and are engaged by business, industry and government to conduct and prepare preliminary risk screen assessments (PRSAs), environmental audits and other prescribed functions.

### Environmental audits

	2020–21	2021–22	2022–23	2023–24	2024–25
Environmental audits completed <sup>1</sup>	205	141	150	133	116
PRSAs completed <sup>2</sup>	n/a	17	71	60	55

<sup>1</sup> Environmental audits that were notified under the former Environment Protection Act can still be completed as per transitional arrangements.

<sup>2</sup> PRSAs were introduced in the *Environment Protection Act 2017*.

## Helping the community understand contamination

Over the past year, we ran 2 citizen science programs to help the community understand contaminants in their homes and gardens.

### Garden Safe

This free soil screening program helps Victorians understand their backyard soil quality and how to reduce their exposure to contaminants.

Over the past year, 1,670 new people registered and we assessed 1,769 soil samples from 676 homes.

### Bendigo soil and dust study

We conducted a one-off study across 73 homes in Bendigo, analysing soil and vacuum cleaner dust for 8 trace elements commonly found in historical mining areas.

The aim of the study was to improve our understanding of transfer from residential yards to indoor environments. The study included a survey about household practices that reduce exposure to soil (like door mats, landscaping) as well as analysis of soil and dust samples.

We found 30% of all soil samples had elevated arsenic levels (about half of properties had at least one soil result above guidelines) and 12% of homes had elevated arsenic levels in vacuum dust. These results confirm the practices in places are reducing exposure, and that our advice on 'living with historic mine tailings' is effective.

## Preventing future contamination

We're improving our financial assurance framework to ensure polluters pay the costs of any contamination clean up from a larger number of high-risk industrial and commercial sites.

We can require a certain amount of money be set aside as security to cover potential remediation or clean-up costs.

In the past year, we refined our internal approach to assessing the need for financial assurance. We also prepared new calculation methods for sites where bulk fuel, chemicals and contaminated soil are stored, and a modified method for waste and resource recovery facilities.

# 4

## Strengthen our culture and capability to achieve organisational excellence

We want to be a great environmental regulator, but also a great organisation all staff can be proud to work for. In this section, we outline how we recruit, retain, develop and equip our dedicated and diverse staff.

## Key results >

	Result	Page
Achieve an overall staff wellbeing score above 75%.	○	52
Increase our data maturity by 20% to enable data-led decision-making.	○	54
Manage expenditure within 5% variance (+/-) of budget.	○	68

✓ Completed ○ Making progress

## Our people



730.0 | FTE

13.5% | turnover rate



Compared to 2023–24

768  
Staff



741.9  
FTE



6.7%  
Turnover

## Our values

	<b>Integrity</b>	We do the right things and encourage others to do the same
	<b>Courage</b>	We're empowered to step up to our purpose
	<b>Connection</b>	We're unified, inclusive, transparent and open
	<b>Excellence</b>	Doing the very best we can is our priority
	<b>Tenacity</b>	We're focused, determined and accountable

We live our values in all aspects of our work. Our values reflect the expectations outlined in the Code of Conduct. We also model the Victorian Public Sector values of responsiveness, impartiality, accountability, respect, leadership and human rights.

## Creating a great place to work

Our People Roadmap describes the workplace we want to create, and the 4 priority areas that will get us there:

- Talent and capability
- Diversity equity and inclusion
- Culture and people experience
- Safety and wellbeing

### Talent and capability

A strong pipeline of talent is essential for building the capability and capacity to deliver on our purpose and priorities.

We routinely review all our policies and practices across the employee life cycle, so they are consistent with the public sector employment standards under the *Public Administration Act 2004*.

We also prioritise leadership capability training to meet our legislative obligations.



### Recruitment

We apply merit and equity principles when appointing staff and have embedded equitable standards into our talent acquisition.

Our selection processes ensure we assess and evaluate applicants fairly and equitably, based on the key selection criteria and other accountabilities without discrimination.

In the past year, we put into practice our updated recruitment policies and hiring manager training, to help deliver team diversity, ensuring we consider gender balance and mitigate bias during the hiring process, including Board appointments.

## Onboarding

All new employees and those returning from extended leave were onboarded with a series of required learning activities, to build awareness and understanding of our values and employment principles.

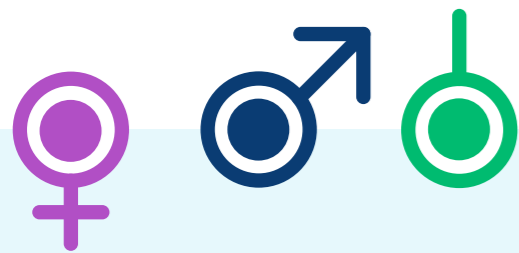
In the past year, we implemented life cycle surveys including candidate, onboarding and exit surveys to ensure continuous improvement.

## Ongoing professional development

All our staff have professional development plans to track performance and identify learning and development opportunities. Over the past year, we scoped a refreshed approach to performance management and professional development, introducing 360-degree feedback.

More than 98 current and future leaders graduated from the first of our new leadership development offerings in the past year.

Our leadership development program offers 4 internally-facilitated courses and several externally-led courses, catering to staff at various stages of their leadership journey: aspiring leaders, existing frontline leaders and supervisors, experienced leaders and technical specialists, and senior leaders with strategic leadership responsibility.



## Staff

### 2024-25

**51%** women **48%** men  
**1%** self-described/non-binary /prefer not to say

### 2023-24

**50%** women **49%** men  
**1%** self-described/non-binary /prefer not to say

## Leadership

### 2024-25

**52%** women  
**48%** men

### 2023-24

**54%** women  
**46%** men



## Strategic workforce planning

Helping us to create progression pathways for our staff and improve retention rates, we're implementing our new 3-year strategic workforce plan. Our workforce planning process and toolkit have helped us identify succession planning, and better plan for roles that are difficult to recruit to.

## Diversity, equity and inclusion

Our diversity, equity and inclusion plan and Gender Equality Action Plan seek to ensure we:

- connect to and learn about the diverse communities we serve
- promote equity through providing opportunities for our people to have meaningful impact
- prioritise inclusion as an EPA practice.



## Board

### 2024-25

**75%** women  
**25%** men

### 2023-24

**62%** women  
**38%** men

We are ahead of our gender pay equity goal of <2%, as well as the Victorian Government average of 15%.

With 75% of staff feeling like they belong at EPA, we are well progressed in creating an inclusive working environment where diversity is valued.

We have a dedicated diversity and inclusion role and embedded governance practices to drive actions and improvements. We are also a member of the Australian Disability Network and a Pride in Diversity organisation.

Over the past year, we:

- continued our compulsory diversity, equity and inclusion training
- embedded diversity, equity and inclusion into divisional workforce plans

## Culture and people experience

### Employee-led networks

Almost half of our staff belong to one of our following employee-led networks:

- pride
- environment group Green Stars
- women
- multicultural
- diversity, equity and inclusion
- enablers.

These networks connect employees with shared lived experience and their allies, driving improvements and ensuring that diverse perspectives are considered.

Our networks have delivered more than 10 events to mark significant days like International Day Against Homophobia, Biphobia, Transphobia, LGBTQIA+ Domestic Violence Awareness Day, Women's Health Week and Neurodiversity Week.

### Flexible workplace

We updated our Flexible workplace policy this year to bring consistency to flexible working options across the business, including time off in lieu, overtime and condensed work weeks.

Helping us balance work and life, 72% of our employees have flexible work arrangements.

- issued regular staff communications to influence daily behaviour changes.

Meeting our obligations under the *Disability Act 2006*, we reduced barriers for persons with a disability:

- delivering resources to support disability and neurodiversity inclusive practices
- co-designing new approaches to accessible workplace adjustments
- improving access to employment by reviewing accessibility at our offices and recognising events such as Mental Health Month
- accessing goods, services and facilities, by starting a digital refresh to ensure both internal and external platforms are compliant with accessibility guidelines.

We've taken all practical measures to continue complying with the *Carers Recognition Act 2012*, including considering the care relationship principles when creating policies and providing services.

## Health, safety and wellbeing

We have supports in place to drive improvement in staff health, safety and wellbeing.

- Our Health, Safety and Wellbeing Committee drives improved staff wellbeing. The committee is chaired by our Chief Executive Officer and reports to our Senior Executive Committee.
- Health and safety representatives from across the organisation help with workplace inspections and risk assessments, and escalate occupational health and safety issues to management.
- Our employee assistance program offers free and confidential counselling sessions, as well as specific support on nutrition, finances, legal advice, leadership and other specialist support such as domestic violence. We also have 36 trained peer support officers, available to listen to staff concerns and provide advice and referrals.
- We offer free hearing checks and occupational vaccinations to field staff, as well as flu vaccinations and skin checks for all staff.
- We run biennial culture surveys and quarterly pulse checks to monitor our culture, including staff engagement and satisfaction, wellbeing and sense of belonging.

## Enhancing staff wellbeing

Over the past year, we ran an evidence-based survey to help us identify and manage psychosocial risks, and better understand the root cause of staff wellbeing challenges.

After the survey, we facilitated workshops with all business units and drafted culture action plans comprising targeted and tailored interventions to improve wellbeing. Additionally:

- our senior leaders continue to clearly communicate zero tolerance for bullying, harassment and discrimination – both in our office and field environments
- we continue to deliver mandatory training about inappropriate and unacceptable behaviours.

## Keeping our staff safe

Violence and aggression from duty holders and the general public has been a long-standing risk for our staff, and reported incidents have increased since our regulatory powers were strengthened in 2021.

To help keep our staff safe, we have:

- implemented security upgrades at EPA offices and other initiatives to reduce occupational violence and aggression risks
- created an occupational violence and aggression working group
- delivered defensive driving training to 71 field staff.

## Occupational health and safety

In the past year, we saw an increase in near miss reports – making up 61% of the reported 110 incidents. Four of the incidents resulted in time off and there were 3 standard WorkCover claims.

Our lost time injury frequency rate decreased to 3.75. While the 12-month rolling average is volatile in a small- to medium-sized agency, we remain under our peer group benchmark of 4.6.

We closed 60% of health, safety and wellbeing corrective actions within the agreed timeline.

## Occupational health and safety (OHS) management measures

Key performance indicator	2021–22	2022–23	2023–24	2024–25
<b>Incidents</b>				
Number of incidents <sup>1</sup>	93	100	107	110
Rate per 100 FTE <sup>2</sup>	13.7	14.3	14.2	15.1
Lost time injury	2	1	4	4
Lost time injury frequency rate <sup>3</sup>	1.8	1.4	4.24	3.75
<b>Claims</b>				
Number of standard claims <sup>4</sup>	2	2	3	3
Rate per 100 FTE <sup>2</sup>	0.3	0.2	0.4	0.4
Number of lost time claims	2	0	3	3
Rate per 100 FTE <sup>2</sup>	0.3	0	0.4	0.4
Number of claims exceeding 13 weeks	1	0	0	3
Rate per 100 FTE <sup>2</sup>	0.1	0	0	0.4
<b>Fatalities</b>				
Fatality claims	0	0	0	0
<b>Claim costs</b>				
Average cost per standard claim <sup>4</sup>	\$97,341	\$98,620	\$109,846	\$121,307
<b>Return to work</b>				
Percentage of claims with return to work plan <30 days	100%	100%	100%	66%
<b>Consultation and participation</b>				
Evidence of agreed structure of designated work groups, health and safety representatives and issue resolution procedures	Completed	Completed	Completed	Completed
Compliance with agreed structure on designated work groups, health and safety representatives and issue resolution procedures	Completed	Completed	Completed	Completed
Number of quarterly OHS Committee meetings	5	3	4	4

<sup>1</sup> Incident data sourced from EPA's internal safety management system, as of 30 June 2025.

<sup>2</sup> Based on average FTE employees of 724.03 for 2024–25.

<sup>3</sup> Rolling 12-month average.

<sup>4</sup> Data sourced from the Victorian WorkCover Authority as of 30 June 2025. Average costs of claims are calculated from the net incurred cost of claims for the premium period as at the close of the financial year, divided by the number of claims which contributed to the cost over the same period.



## Equipping our staff

Every year, our regulatory decision makers (including environment protection officers, investigators, permission officers, response officers and more) make thousands of regulatory decisions under environmental protection laws.

We support our staff to deliver effectively by upskilling capability, enabling access to the latest data and science, and giving them the right equipment, guidance, systems and technology.

## Uplifting capability

EPA's regulatory decision makers participated in formal, peer and on-the-job learning. We combined that with policies, procedures and guidelines to ensure they make fair, ethical and robust decisions when enforcing the law.

This year we launched a new development program that will provide regular and continuous learning to develop their regulatory capability and knowledge, and application of the Environment Protection Act.

## Increasing our data maturity

Helping us to make data-led decisions, we started a multi-year program to ensure our data is secure and readily available to all staff.

Through our new Data and Insights Office, we did a current state analysis on our data ecosystem. In addition, we developed new policies and procedures to manage data and are in the process of setting up data ownership and building our data literacy across EPA.

Using the Gartner scale (from 1-5) that looks at the people, processes and technology we have in place to improve our data maturity rating, we have moved from 2 to 2.4.

## Using the latest technology

Our IT Plan and Roadmap supports EPA to achieve its purpose by delivering reliable, secure, agile and responsive IT capabilities and technology.

In the past year we:

- enhanced our rostering and emergency management processes through improved rostering, incident management, reporting and staff oversight
- enhanced our waste tracking system to improve customer experience in setting up and managing their account (page 30)
- implemented a GPS tracking solution to monitor how we use our fleet vehicles (page 40)
- piloted a new systems adoption capability to help our staff to effectively use EPA systems
- expanded data labelling and security for legally privileged information
- re-platformed the EPA website to the Victorian Government's Single Digital Presence platform (page 26)
- implemented a digital platform to manage our Governance, Risk and Compliance obligations and processes
- piloted new artificial intelligence tools to deliver efficiency benefits.

In 2024–25, we spent \$42.9 million on information and communication technology (ICT).

### Disclosure of ICT expenditure (\$ million)

All operational ICT expenditure	ICT expenditure related to projects to create or enhance ICT capabilities			
	BAU ICT expenditure <sup>2</sup>	Non-BAU ICT expenditure <sup>1</sup>	Operational expenditure	Capital expenditure
(Total)		(Total = Operational expenditure and capital expenditure)		
<b>\$36.9m</b>		<b>\$6.0m</b>	<b>\$6.0m</b>	<b>0</b>

ICT expenditure is what we spend to provide business-enabling ICT services. It comprises:

<sup>1</sup> Non-business as usual (BAU) expenditure relates to extending or enhancing our current ICT capabilities.

<sup>2</sup> BAU expenditure is all remaining ICT expenditure that primarily relates to ongoing activities to operate and maintain our current capability.

## Information security

With all levels of government being increasingly targeted by cyber criminals, we're continuing to strengthen the security of our information systems and data.

In the past year we:

- significantly reduced the time it takes for us to detect a security event
- enhanced and tested our response planning for incidents

- refreshed our register of critical information assets
- fully implemented the Victorian Protective Data Security Standards
- continued to build staff understanding of information security threats and artificial intelligence risks through updates to our policies and introduction of new learning modules.



EPA staff at the Geelong office, Mackey Street, North Geelong

## Corporate governance

Our corporate governance helps us make good decisions, plan and deliver what's needed, behave with integrity and manage our risks.

This keeps us accountable to the Victorian community.

## Governing Board

The Governing Board is responsible for our governance, strategic planning and risk management. The Board ensures we're pursuing our objectives, performing our duties and functions, and exercising the powers of EPA.

With strong connections with business, academia and community groups, our Board members have a wealth of knowledge and experience in:

- environmental law and science
- Aboriginal custodianship
- financial management
- risk planning and management.

The Board is established under the Environment Protection Act. The Chair, Deputy Chair and members are appointed by the Governor in Council on the recommendation of the Minister. Appointments are for a period not exceeding 5 years. Members can be reappointed to serve a maximum of 10 years.

### Professor Kate Auty

Chair  
1 July 2020 to 30 June 2028



Kate has extensive experience with environmental and climate issues. She is a Board member of Parks Victoria and a Director of the Urban Climate Change Research Network Oceania Hub. She was formerly Commissioner for Sustainability and the Environment in Victoria and also in the Australian Capital Territory. She continues to volunteer with community environmental and sustainability groups in north-east Victoria on Taungurung Country.

Her Australian Government appointments include Civil Society Co-Chair of the Open Government Partnership Multi-stakeholder Forum and a Board member of the Country Universities Centre Ovens Murray. Kate is a Professorial Fellow at the University of Melbourne, an advisor to the Kaiela Institute in Shepparton on Yorta Yorta Country, and a member of the Women's Climate Congress.



Greg Tweedly  
Deputy Chair  
1 July 2018 to 30 June 2027

Greg has more than 30 years' experience in regulation, governance, risk, audit and finance. As Chief Executive Officer of WorkSafe Victoria for 10 years, Greg was responsible for the regulation of workplace safety and management of the compulsory statutory workers compensation business. Greg was a senior executive in various public sector organisations from the early 1980s.

Greg completed his 9-year term on 30 June 2025 as a non-executive Director of Melbourne Health. He is a former Chair of the Personal Injury Education Foundation, Dorsavi Ltd and the Victorian Trauma Foundation. He is also a former Director of the Victorian Workcover Authority, the Emergency Telecommunications Authority and the Institute of Safety Compensation and Recovery. He provided general consulting services and mentoring from 2012 to 2022.



Margaret Donnan AM  
10 May 2022 to 9 May 2027

Margaret has extensive national and international experience of working with government, commercial and not-for-profit boards. She is currently Chair of the Audit and Risk Committee of the Australian Radiation Protection and Nuclear Safety Agency and is an independent Director and Chair of the Risk and Audit Committee of Battery Stewardship Council.

Margaret's former board roles include Chair of IChemE Safety Centre global advisory board, Deputy Chair of Game Management Authority and non-executive Director of Metropolitan Waste and Resource Recovery Group. In her senior executive career, Margaret was Chief Executive Officer of the Plastics and Chemicals Industries Association, following an extensive career at WorkSafe Victoria which culminated in her being appointed the inaugural Director of Major Hazards following the Longford tragedy.

Margaret holds a Master of Science degree, majoring in chemistry from the University of Melbourne and is an Associate Fellow of the Institution of Chemical Engineers. Margaret was inducted into the Inaugural Hall of Fame for the Australian Institute of Occupational Hygienists in 2023 and was awarded the global IChemE's Trustees Medal for 2023–24. Margaret was appointed Member of the Order of Australia in the 2025 Honours List for her significant service to occupational hygiene, chemical engineering and to professional associations.

## Johnathan Halaliku

25 July 2023 to 30 June 2028



Jonathan has undergraduate qualifications in economics and international trade. He holds post graduate qualifications and a Masters Degree in Environment and Planning and has extensive experience in urban and regional planning consultancy, advising and acting on behalf of state and local governments, the private sector and community stakeholders.

Jonathan has a comprehensive understanding of statutory and strategic planning and regularly appears in tribunal and court settings to provide expert urban planning advice. In 2020 Jonathan was appointed a Sessional Panel Member of Planning Panels Victoria and is called upon to preside over, assess and make recommendations on a range of state-significant strategic planning and land use projects, and planning scheme amendments.

Jonathan is active and engaged in the urban planning and development industry with memberships and involvement with a range of sub-committees across peak industry bodies. He is a past Board Member and Director of the Victorian Planning and Environmental Law Association and a member of the Australian Institute of Company Directors.

## Dr Catherine Lopes

10 May 2022 to 9 May 2027



Catherine's 25-year international career spans diverse sectors, ranging from financial services, utilities to academia. Her recent focus is in enhancing business performance through the development of AI and data strategies, the utilisation of a wide range of analytics and automation applications, and the establishment of a well-governed enterprise data management and AI governance framework.

Catherine was the first Chief Data and Analytics Officer at Merkle ANZ, the Head of Enterprise Data and Analytics at AGL Energy, and the

Head of Data Strategy and Analytics at ME Bank. Catherine also co-founded a startup, Sleigh Group, which is a creative resource company. She is the founder of Ada's Tribe, a community that empowers women in analytics, data science and AI.

In 2005, Catherine was awarded a doctoral degree in data mining, machine learning and computer science from Monash University, where she won the Mollie Holman Doctoral Medal for her PhD thesis, 'Machine Learning and Time Series Forecasting'. She serves on multiple university advisory boards including Australian National University and Monash University.



## Emeritus Professor Joan Ozanne-Smith AO

1 July 2018 to 30 June 2027

Joan is the Head of Injury Prevention Research at the Department of Forensic Medicine at Monash University. She has been a non-executive Director of the Australian China Alumni Association, a member of the Victorian Civil and Administrative Tribunal (VCAT) and Chair of non-government organisations.

Joan has qualifications in medicine, public health and sociology, a research doctorate in injury epidemiology and is a Fellow of the Australasian Faculty of Public Health Medicine. She conducts interdisciplinary research and develops epidemiological data systems in Australia and internationally. She has co-edited several World Health Organization (WHO) global reports, established a WHO Collaborating Centre at Monash University and has conducted many WHO missions in China, Vietnam and South Pacific countries.

Joan was appointed Officer of the Order of Australia in the 2016 Australia Day Honours List in recognition of her distinguished service to public health in the area of accident and injury prevention, forensic medicine and to higher education as an academic.

## Kay Rundle

20 October 2020 to 19 October 2025



Kay is the Director and an executive coach at Kay Rundle and Associates. She is an experienced Chief Executive Officer with more than 15 years' experience leading 3 local government organisations (Maribyrnong, Greater Geelong and Port Phillip).

Kay holds a Bachelor of Social Work from the Phillip Institute of Technology, Graduate Diploma in Computing from Monash University, Master of Business from the Royal Melbourne Institute of Technology and Executive Coaching Level I, II and III from the Institute of Executive Coaching and Leadership. She is also a graduate of the Australian Institute of Company Directors and won a Local Government Executive Leadership Award in 2006.

## Sarah Thomson

17 December 2024 to 16 December 2029



Sarah has diverse professional and personal experience and a strong commitment to ethical and values-based leadership and governance. She brings over 25 years' experience in finance, governance and risk. In addition, she also has broad-based executive experience primarily as a Chief Financial Officer but also in strategy development, digital, customer and community engagement.

Sarah is a Chartered Accountant, a Graduate of the Australian Institute of Company Directors and has degrees in Economics and Asian Studies from the Australian National University. She has worked in diverse organisations in for-profit, for-purpose and government-owned enterprises primarily in the international community development and water sectors and has spent a year working in an Aboriginal corporation in Kakadu, Northern Territory.

Sarah has completed a number of leadership courses including the Minister for Water's Insights Executive Leadership and Williamson Community Leadership programs. She has a strong commitment to her regional home of Shepparton and has been the Chair of the Goulburn Murray Resilience Strategy for 4 years, a Board Member of the Rumbalara Football and Netball Club (a primarily Aboriginal club) and a Member of the Committee for Greater Shepparton (a business advocacy committee).

### Attendance at Governing Board meetings 2024–25<sup>1</sup>

Governing Board member	Meetings eligible to attend	Meetings attended
Chair Professor Kate Auty	9	9
Deputy Chair Greg Tweedy	9	8
Margaret Donnan AM	9	7
Jonathan Halaliku	9	8
Dr Catherine Lopes	9	7
Emeritus Professor Joan Ozanne-Smith AO	9	9
Kay Rundle	9	8
Sarah Thomson	2	2

<sup>1</sup> In March 2025, the Governing Board transitioned from monthly to quarterly meetings. In doing so, the Governing Board agreed to meet informally with management as required throughout the year to ensure continued oversight. Informal meetings with management are not recorded above.

## Senior executive

EPA is led by a Chief Executive Officer (CEO) who is accountable to the Governing Board and Minister for Environment.

They are supported by the senior leaders of our 7 divisions and branches.

The Senior Executive Committee is responsible for leading the governance and stewardship of EPA. It supports the CEO's decision making by:

- providing strategic advice and assurance regarding EPA's overall performance
- overseeing delivery of key projects, programs and enterprise-wide systems
- managing risk
- establishing workforce policies and setting the tone for EPA's culture.

Meetings are held fortnightly, chaired by the CEO.



EPA head office, Collins Street, Melbourne

## Organisational structure

**Minister for Environment** The Hon. Steve Dimopoulos MP

**Governing Board advisory committees**

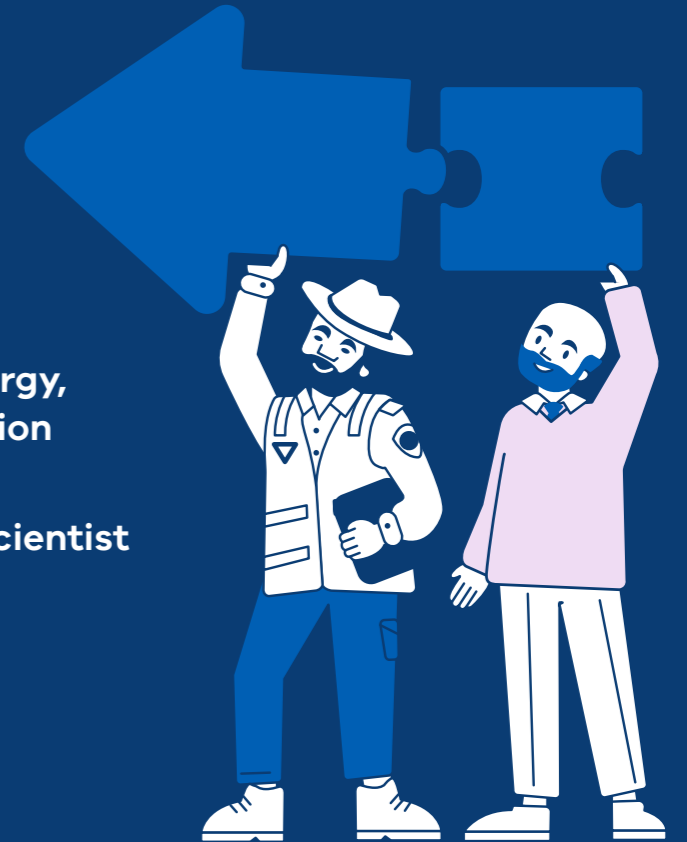
- Risk and Audit
- Science, Health and Engineering
- Executive Remuneration and Succession

**Governing Board**

**Secretary, Department of Energy, Environment and Climate Action**

**Acting Chief Environmental Scientist**  
Dr Jen Martin

**Interim Chief Executive Officer**  
Jocelyn Crawford



▼ **Strategy**

Acting Executive Director  
Matt d'Abbs

▼ **Operations**

Acting Executive Director  
Rachel Gualano

▼ **Science**

Acting Chief Environmental Scientist  
Dr Jen Martin

▼ **Corporate Services**

Executive Director  
Carmel Flynn

▼ **Legal**

General Counsel  
Greg Elms

▼ **Quality**

Acting Chief Quality Officer  
Dru Marsh

▼ **Public Affairs**

Director  
Jo Missen

**Jocelyn Crawford**  
Interim Chief Executive Officer  
BEng (Honors), EMPA, GAICD



Reporting to the Governing Board, Jocelyn leads EPA and is responsible for its day-to-day management and operational performance. In association with the Board, Jocelyn also sets the organisation's strategic direction.

Jocelyn has worked both in Australia and abroad and has a distinguished career in senior executive leadership roles in the petroleum, transport, and building and construction industries. Jocelyn has a deep understanding of duties-based legislation and the standards by which to regulate. With a degree in civil engineering and an Executive Masters in Public Administration, Jocelyn combines deep regulatory expertise with strategic thinking, a strong collaborative and consultative approach, and a passion for building high performing teams and a culture of business excellence.

We sincerely thank Lee Miezis, who finished in April 2025 joining Parks Victoria as its CEO. While he initially joined us for only 3 months in 2021, Lee stayed on as CEO for 4 years. In that time, he guided us through major organisational change, and the introduction of new legislation and powers.

**Dr Jen Martin**  
Acting Chief Environmental Scientist  
PhD Chemistry, BSc, Postgraduate  
Diploma Medical Toxicology



Dr Jen Martin received her PhD in Chemistry from The Royal College of Surgeons in Ireland in 2004. She has worked in the field of contaminated land and human health risk assessment for 20 years and is a Fellow of the Australasian College of Toxicology and Risk Assessment.

The Science division enables regulatory excellence at EPA, delivering innovative and targeted scientific advice to support strategy and policy development, and strategic and operational decision making.

We thank Professor Mark Patrick Taylor, who served as Victoria's Chief Environmental Scientist from August 2021 to May 2025. A specialist in environmental contamination, Mark established our GardenSafe program and introduced enhanced soil and water testing during the 2022 Victorian floods.



**Rachel Gualano**  
Acting Executive Director Operations  
BAppSc (OT), Grad Dip Business Management,  
Grad Dip Organisational Behaviour, Dip OHS

Rachel has held senior leadership roles across several Victorian regulators, implementing new and world-leading legislation including in OH&S, environment and transport safety (maritime safety).

She established EPA's waste crime prevention capability, led regulatory programs and regulatory service delivery across Metropolitan Melbourne. Rachel holds qualifications in applied science, occupational health and safety, organisational behaviour, business management, and is a member of the Australian Institute of Company Directors. She was recognised as an Established Leader in the Institute of Public Administration Australia (Victoria)'s Top 50 Public Sector Women's Award List of 2024.

The Operations division leads EPA's frontline regulatory response to prevent harm to human health and the environment through engagement and education; inspections and monitoring; and enforcing compliance with the law.



**Matt d'Abbs**  
Acting Executive Director Strategy  
EMPA, LLB, BA

Matt joined EPA in 2018 as Director Regulatory Approach and Capability. Prior to EPA, Matt was Director Strategy, Policy and Corporate Services and General Counsel at Transport Safety Victoria and Senior Policy and Legal Adviser for the Department of Transport. Before joining the Victorian Public Sector, Matt spent 15 years in offshore commercial fishing and maritime tourism.

The Strategy division defines and drives the regulatory direction, strategic priorities and capabilities across EPA and leads the organisation through changes in the regulatory and policy landscape.

We thank Suzy Neilan, who was our Executive Director Strategy from August 2021 to March 2025. Formerly with the Victorian Building Authority, she has moved regulators again and is now CEO of the Victorian Gambling and Casino Control Commission.

**Carmel Flynn**  
Executive Director Corporate Services  
GAICD, MBA, BComm



Joining EPA in October 2022, Carmel brings diverse and senior experience. She previously worked in corporate and emergency management executive positions in the Victorian Public Sector for more than 10 years, in international humanitarian leadership roles and in professional services. Carmel was a commissioned officer in the Royal Australian Air Force for 10 years and is a veteran of active service. She is a graduate of the Australian Institute of Company Directors.

The Corporate Services division defines and drives the people, business operations, information technology and enterprise program priorities for EPA, and is a key enabler of a culture of high performance in the delivery of regulatory and enterprise functions.

**Greg Elms**  
General Counsel  
LLB GDLP



Greg started in the role of General Counsel at EPA in 2019. Before joining EPA, Greg spent 16 years at Victoria Police in general duties, criminal investigations, as a prosecutor and discipline adviser. He worked for 8 years at the Victorian Government Solicitor's Office providing specialist advice and advocacy to a broad range of government regulatory clients both directly and as a team leader. He then returned to Victoria Police for 2 years in the role of Principal Legal Adviser.

The Legal branch provides a centre of expertise, responsible for defining and overseeing legal policies and processes, providing legal advice and support on regulation and enforcement matters, and managing EPA's legal obligations.



**Dru Marsh**  
Acting Chief Quality Officer  
BSc (Hons), LLB (Hons),  
PhD (Environmental Science)

Dru joined EPA in 2017 and played a leading role in developing the *Environment Protection Act 2017* and its regulations. With a strong background in duties-based regulation, Dru has practiced as a lawyer in both occupational health and safety and environmental law and as a consultant specialising in asbestos management. He was seconded to WorkSafe Victoria during the development of its 2017 regulations and was a legal member of the Victorian Department of Health's Human Research Ethics Committee for 9 years.

Dru holds a number of academic appointments and regularly lectures university students on environmental regulation.

The Quality and Capability branch drives and enables the quality of regulatory and enterprise decision making and operations, and leads development of regulatory policies, guidance and implementation plans supporting capability uplift at EPA.



**Jo Missen**  
Director Public Affairs  
BSc (Applied Chemistry)

Jo joined EPA in 2012 and has held many roles, including heading up the Regulatory Enablement Branch to build capability in EPA's regulatory decision makers, as well as industry to assess and manage risks. Jo has more than 28 years' experience, both as an environmental regulator and consultant, working with industry, community and government to influence and support timely and risk-based decision making.

The Public Affairs branch enables regulatory excellence through communications and engagement with communities and industry to promote understanding and compliance with the laws that prevent harm to human health and the environment.

For executive officer data, see **Appendix 2**.

## Advisory committees

### Science, Health and Engineering Advisory Committee

This committee supports the Governing Board to oversee the implementation of our strategic plan. Operating alongside the Chief Environmental Scientist, it provides independent strategic advice to grow scientific excellence. The committee met 4 times this year.

#### Science, Health and Engineering Advisory Committee members (June 2025)

Role	Member Name	Position
Chair	Professor Kate Auty	Governing Board Chair
Members	Margaret Donnan AM	Governing Board member
	Emeritus Professor Joan Ozanne-Smith AO	Governing Board member
	Dr Catherine Lopes	Governing Board member
Ex officio	Dr Evelyn Wong	Acting Chief Health Officer, Department of Health
	Dr Jen Martin	Acting Chief Environmental Scientist
External members	Dr Peter Breen	
	Professor David Johnston	
	Professor Sandra Kentish	
	Dr Dan Metcalfe (CSIRO)	
	Professor Veena Sahajwalla AO	
Standing invitation	Governing Board members	
	Jocelyn Crawford	Interim Chief Executive Officer

### Executive Remuneration and Succession Committee

This committee helps the Governing Board discharge its duties in relation to executive remuneration and succession planning. It ensures we comply with Victorian Government policies around executive employment practices and reporting. The committee met twice this year.

#### Executive Remuneration and Succession Committee members (June 2025)

Role	Member Name	Position
Chair	Professor Kate Auty	Governing Board Chair
Members	Margaret Donnan AM	Governing Board member
	Jonathan Halaliku	Governing Board member
Standing invitation	Jocelyn Crawford	Interim Chief Executive Officer
	Carmel Flynn	Executive Director Corporate Services
	Serryn Hayes	Chief People Officer

## Risk and Audit Committee

Our Risk and Audit Committee and internal audit function support the Governing Board Chair and CEO to fulfill their obligations under the Financial Management Act.

The committee reports to the Governing Board and provides advice on financial reporting, internal and external audit, risk management systems and practices, the compliance and control environment, and the ICT control environment.

#### Risk and Audit Committee members (June 2025) and meeting attendance

Committee member	Term of appointment	Meetings eligible to attend	Meetings attended
External Chair	Peter Lewinsky AM 15 March 2023 to 31 March 2026	5	5
Governing Board members	Jonathan Halaliku <sup>1</sup> 19 March 2025 to 30 June 2028	1	1
	Kay Rundle 20 October 2020 to 19 October 2025	5	5
	Sarah Thomson 31 January 2025 to 16 December 2029	2	2
	Greg Tweedly 1 July 2018 to 30 June 2027	5	5
External member	Michelle Beveridge 1 August 2021 to 30 June 2027	5	4

<sup>1</sup> In March 2025 the Governing Board appointed Board member Jonathan Halaliku to the Risk and Audit Committee, replacing Dr Catherine Lopes who was appointed to the Science, Health and Engineering Advisory Committee.

## Risk management and integrity

Risk affects all parts of our work. Managing risk well helps us make good decisions, set and reach goals, and improve how we do things.

Our Risk Management Framework follows the Victorian Government's guidelines and meets the AS/NZS ISO 31000:2018 standard. It provides a clear way to find, assess, manage and monitor risks using our policies, procedures and supporting tools.

Helping us get the most out of our risk management efforts and foster a positive risk culture, we integrate risk management into our yearly planning and our operational activities.

## Organisational strategic risks

In the past year, we've managed 7 organisational strategic risks:

1. Staff health, safety and wellbeing deviates from plan
2. Funding differs from requirements to deliver core services
3. Response to pollution and/or waste event deviates from regulatory requirements
4. Cyber security incident
5. Unforeseen significant emerging environmental and/or public health issue
6. Variation in social licence to operate
7. Corrupt conduct

These risks are overseen by the Senior Executive Committee and are crucial to achieving the outcomes outlined in our Strategic Plan 2022 to 2027.

We have implemented actions to mitigate these risks. Their management is regularly reviewed by the Senior Executive Committee and reported to the Risk and Audit Committee and Governing Board at least twice a year. Operational risks are managed through divisional and branch plans.

### Internal audit program

Like our other assurance activities, our internal audit program is designed to improve our operations.

It provides independent advice on the effectiveness of governance, risk management and internal controls. Our internal auditor provides our Risk and Audit Committee with an independent assessment of the effectiveness of risk management processes.

Over the past year, we conducted 6 audits into:

- environmental public health
- delegations framework
- third-party risk management
- business continuity planning
- standing directions
- completed recommendations.

These audits resulted in 20 recommendations and numerous improvements such as incident communications and record keeping, contract manager training and standardising third-party risk assessment.

### Enterprise resilience

We are better prepared to respond to and recover from any business disruption, after we refreshed our business resilience and continuity planning over the past year.

To enhance operational resilience, our updated crisis management and all incident recovery plans include documented authorisations, escalation protocols, communication workflows, and alternative processes for essential functions.

Our Crisis Management Team and all 7 of our incident recovery teams completed training and exercises.

## Integrity framework

We are better placed to stop fraud and corruption, with highly trained staff and stronger integrity controls in place.

Last year, we improved our integrity framework by updating procedures that outline employee responsibilities for preventing, mitigating and reporting instances of conflict of interest, gifts, benefits and hospitality offers, and fraud and corruption. We also have measures to detect and prevent the misuse of funds and public property.

Over the past year, we updated our fraud and corruption risk register, delivered training to 567 staff and held education workshops across the organisation.

### Expanding our complaints framework

Over the past year, we strengthened our complaints policies and internal procedures to enable the Victorian community to make complaints about the conduct of any staff, not just Authorised Officers.

Coming into effect shortly, the policy details:

- what people can complain about, such as the quality or timeliness of an action, or conduct or service provided by an EPA employee or representative
- how to make a complaint and how we manage them.

Any duty holder or member of the public can make a complaint.

### Victorian Ombudsman enquiries

We received 12 enquiries from the Victorian Ombudsman in 2024–25. These were mostly related to EPA's response to noise pollution reports.

#### Ombudsman enquiries received

Region	Number
Gippsland	1
North east Victoria	0
North west Victoria	0
North metropolitan Melbourne	3
South west Victoria	1
South metropolitan Melbourne	1
West metropolitan Melbourne	3
Melbourne CBD	3



### Public interest disclosures

Under the *Public Interest Disclosures Act 2012* you can disclose corrupt or improper conduct by EPA officers, employees or Governing Board members.

This could involve mismanagement of public resources, risk to public health or safety or the environment, or corruption.

You can also report detrimental action taken against you in reprisal for making a public interest disclosure.

We do not receive disclosures. Make a public interest disclosure to the Independent Broad-based Anti-corruption Commission:

in person: Level 1, North Tower, 459 Collins Street, Melbourne, Victoria 3000

by post: GPO Box 24234, Melbourne, Victoria 3001

by phone: 1300 735 135

For more information, and secure email disclosure, go to [ibac.vic.gov.au](mailto:ibac.vic.gov.au). For more information, go to [epa.vic.gov.au/public-interest-disclosures](http://epa.vic.gov.au/public-interest-disclosures).



## Managing our expenditure

This year we've managed our budget effectively, achieving a budget variance of 5.8%.

In 2024–25, we:

- drove down our time to recruit to help teams proactively manage vacancies
- helped financial delegates to manage their budgets, using a shared, live dashboard to report progress and flag risks
- trained 23 nominated staff in current contract management practices to improve our oversight and management of contracts
- started work to implement a financial management system that will streamline our payment processes and financial reporting.

## Procurement

We ask potential suppliers to detail their environmental management practices and processes when submitting for EPA contracts.

Our procurement processes require:

- sustainability criteria be applied to the purchase of stationery, cleaning, paper, catering and venue hire
- a minimum 5% fixed weighting for environmental management to all procurements more than \$100,000
- a minimum 5% weighting for social procurement criteria. This includes purchasing from Victorian Aboriginal businesses or businesses that have a policy of employing Aboriginal people.

We are establishing social and sustainable procurement metrics in 2025–26 and will publish this data in future annual reports.

### Procurement complaints

Under the Governance Policy of the Victorian Government Purchasing Board, we must disclose any formal complaints relating to the procurement of goods and services.

We received no formal complaints through our procurement complaints management system.

### Major contracts and advertising

We did not execute any major new contracts.

Our advertising campaign expenditure did not exceed \$100,000.

### Disclosure of grants

We did not provide financial assistance in 2024–25 to grant recipients.

### Local Jobs First

As a government procurer of goods and services, we use our purchasing power to help develop local industries, create jobs and boost economic activity in Victoria.

We apply the Victorian Industry Participation policy to all projects valued at \$3 million or more in metropolitan Melbourne, or \$1 million or more for projects in regional Victoria. We also apply the Major Project Skills Guarantee policy to all construction projects valued at \$20 million or more.

In the past year, no EPA projects were over these thresholds.

### Competitive Neutrality Policy

Under the Competitive Neutrality Policy, we ensure we do not have a competitive advantage when our services compete, or potentially compete, with the private sector.

We cost and price our services as if they were privately owned, so we can support fair competition between public and private businesses.

This policy does not override other policy objectives of government and focuses on efficiency in the provision of service.

We ensure Victoria fulfills its requirements on competitive neutrality reporting as required under the Competition Principles Agreement and Competition and Infrastructure Reform Agreement.

### Consultancy expenditure

We engaged 30 consultants where the total fee payable was \$10,000 or greater. We spent a total of \$1,844,516 (excluding GST).

In the past year, we also engaged 3 consultants where the total fee payable was less than \$10,000. The total was \$19,663 (excluding GST).

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

Supplier	Purpose of consultancy	Total approved project fee (excl. GST)	Expenditure 2024–25 (excl. GST)	Future expenditure (excl. GST)
Amicus Labline Pty Ltd	Reviews and studies (Science facility feasibility study)	\$44,520	\$14,450	\$30,070
BDO Services Pty Ltd	Reviews and studies (Wage codes, payroll tax and Workcover)	\$20,709	\$17,000	\$3,709
Circle T Industries	Reviews and studies (Cyber security)	\$44,010	0	\$44,010
Cybercx Pty Ltd	Business need and system design (Security procedures and recommendations)	\$95,925	\$61,380	0
Cybercx Pty Ltd	Reviews and studies (IT structure and processes)	\$49,187	\$49,187	0
Deloitte Touche Tohmatsu	Framework development and policy research (Waste sites programs joint monitoring and evaluation framework)	\$120,031	\$84,021	0
Deloitte Touche Tohmatsu	Development of processes and practices (Workforce planning)	\$37,500	\$37,500	0
Ernst & Young Pty Ltd	Commercial and transaction advice (Preparation of draft and final lapsing program evaluation and business case)	\$227,273	\$149,050	\$78,223
GHD Pty Ltd	Framework development and policy research (Pollution and waste climate change risk guideline)	\$59,928	\$59,928	0
GHD Pty Ltd	Framework development and policy research (Stormwater framework)	\$23,220	\$23,220	0
GHD Pty Ltd	Reviews and studies (Science facility feasibility study)	\$201,833	\$137,163	0
Jacobs Group (Australia) Pty Ltd	Commercial and transaction advice (Resource recovery facilities)	\$209,091	\$172,472	\$30,991
KordaMentha	Reviews and studies (Funding model)	\$41,427	\$41,427	0
Logicalis Australia Pty Ltd	Reviews and studies (IT security architecture)	\$41,688	\$16,675	\$25,013
Rasoul Nekouei	Framework development and policy research (Reportable priority waste in production of materials and products)	\$13,637	\$6,818	0

Supplier	Purpose of consultancy	Total approved project fee (excl. GST)	Expenditure 2024–25 (excl. GST)	Future expenditure (excl. GST)
Riskcom Pty Ltd	Commercial and transaction advice (Business impact assessment and report)	\$100,000	\$90,828	0
Tata Consultancy Services Limited	Reviews and studies (IT security architecture)	\$124,073	\$124,073	0
The Nous Group	Framework development and policy research (Environmental Crime Branch)	\$45,000	\$45,000	0
The Nous Group	Framework development and policy research (Traditional Owner culture values)	\$130,000	\$26,783	0
The Nous Group	General professional services (Climate change statement of regulatory intent)	\$15,000	\$15,000	0
The Nous Group	Reviews and studies (Environment protection on Country program)	\$70,000	\$70,000	0
Transitioning Well	General professional services (Professional development training needs analysis)	\$17,350	\$8,150	\$6,800
Trinity Cyber Security	General professional services (Security testing and report)	\$19,800	\$19,800	0
Vitae Partners	Review and studies (IT structure and processes)	\$79,727	\$77,000	\$2,727
Volantes Consulting Pty Ltd	General professional services (Survey data and artifacts)	\$50,000	\$50,000	0
WSP Australia Pty Ltd	Reviews and studies (OH&S structure and processes)	\$19,300	\$19,300	0
Chambers Consulting <sup>1</sup>	Routine accounting audit and taxation services	\$16,650	\$5,550	0
D&D Taxation Consulting <sup>1</sup>	Routine accounting audit and taxation services	\$32,140	\$8,312	\$14,597
Protiviti Pty Ltd <sup>1</sup>	Routine accounting audit and taxation services	\$1,818,182	\$263,429	\$978,301
Victorian Auditor-General's Office <sup>1</sup>	Routine accounting audit and taxation services	\$151,000	\$151,000	0
<b>Total</b>		<b>\$3,918,201</b>	<b>\$1,844,516</b>	<b>\$1,214,441</b>

<sup>1</sup> Firm that provides accounting services engaged by EPA in 2024–25 to provide contracted works. While these works do not meet the definition of consultant under FRD 22H, the firm is included in the table for transparency purposes.

## Reviews and studies

Details of reviews and studies (valued at \$10,000 or greater)

Name of review	Reason for review/study	Scope	Anticipated outcome	Estimated cost (excl. GST)	Final cost if complete	Available (Y/N)
IT security architecture	Support IT security architecture decisions	Internal EPA functions	A report that provides recommended options	\$41,688	-	N
Science facility feasibility study	Guide accommodation decisions	Internal EPA functions	A set of plans and recommended options	\$44,520	-	N
Wage codes, payroll tax and Workcover	Review EPA's wage codes, payroll tax and Workcover	Internal EPA functions	A report that advises on wage codes to comply with the Victorian Public Sector Enterprise Bargaining Agreement	\$20,709	-	N
Cyber security	Review how EPA uses M365 and SharePoint	Internal EPA functions	A report that provides recommended options	\$44,010	-	N
Funding model	Review EPA's current funding model and provide alternatives	Internal EPA functions	A report that provides recommended options	\$41,427	\$41,427	N
IT security architecture	Support IT security architecture decisions	Internal EPA functions	A roadmap and recommendations	\$124,073	\$124,073	N
Environment protection on Country program	Evaluate pilot program	Internal EPA functions	A report that provides recommended options	\$70,000	\$70,000	N
IT structure and processes	Review managed security services operating model	Internal EPA functions	A report that provides recommended options	\$79,727	-	N
IT structure and processes	Review IT structure and processes	Internal EPA functions	A report that provides recommended options	\$49,187	\$49,187	N
Science facility feasibility study	Guide accommodation decisions	Internal EPA functions	A report that provides recommended options	\$201,833	\$192,742	N
OH&S structure and processes	Review personal protective equipment management plan	Internal EPA functions	A report that provides recommended options	\$19,300	\$19,300	N

In 2024–25, we conducted 11 reviews and studies with a total cost of \$736,474.

This table does not include reviews or studies that may be Commercial-in-Confidence or commercially sensitive, or where the release may be detrimental to government operations (e.g. by pre-empting the finalisation of policy decisions prior to their announcement).

## Data and information

### Accessing our information

The *Freedom of Information Act 1982* allows the public a right of access to documents held by EPA – including documents we create or have been given to us. Documents may include maps, films, microfiche, photographs, computer printouts, computer discs, tape recordings and videotapes.

A lot of our information and documents are available online, limiting the need for the public to seek documents under the Freedom of Information (FOI) Act. If not publicly available, you can make a FOI request.

We must decide within 30 calendar days of receiving the request, or up to 45 days when we need to consult with other agencies. With agreement from the applicant, we may extend the time by up to 30 days, any number of times.

We may refuse access, either fully or partially, to information that is exempt, including cabinet documents, some internal working documents, law enforcement documents, documents covered by legal professional privilege (such as legal advice), personal information about other people and information provided to EPA in confidence.

If an applicant is not satisfied with our decision, they can seek a review by the Office of the Victorian Information Commissioner (OVIC) within 28 days. For more information about the operation and scope of the FOI Act, go to [ovic.vic.gov.au](http://ovic.vic.gov.au).

#### FOI requests

We received 184 FOI applications and made 117 decisions in 2024–25. Of these, one was from a Member of Parliament, 3 from the media and the remainder were from the general public.

#### Summary of FOI decisions made in 2024–25

Decisions <sup>1</sup>	Number
Made within 30 days	54
Made within 31 to 45 days	27
Made past 45 days	36
Access to documents	Number
Granted in full	58
Granted in part	42
Denied in full <sup>2</sup>	4
No relevant documents found	10
Timeliness	Number
Decisions made after an extension	56
Average number of days taken to decide (including extended timeframes)	39
Complaint or reviews	Number
Subject to complaint or internal review by OVIC	3
Progressed to VCAT (including third party reviews)	3

<sup>1</sup> Decisions are those made in accordance with Part III of the FOI Act. Of all requests received in the reporting period, some were resolved by withdrawal by the applicant or release of documents when a formal FOI request is unnecessary.

<sup>2</sup> Includes requests that were refused because processing the request would have been a substantial and unreasonable diversion of EPA resources, and the applicant did not adequately amend the terms to remove this ground for refusal.

### Making a request

- Please make your request in writing to us. If you cannot, please call us.
- Clearly identify the documents you want to access.
- Pay an application fee of \$32.70.

We may waive the application fee if you can demonstrate hardship.

Send FOI requests to [foi@epa.vic.gov.au](mailto:foi@epa.vic.gov.au) or by post to:

Freedom of Information Officer  
EPA Victoria  
GPO Box 4395  
Melbourne VIC 3001

Access charges will also be payable in relation to most requests. In some circumstances, we will waive these charges.

For more information about making a request go to [epa.vic.gov.au/freedom-information](http://epa.vic.gov.au/freedom-information).

### Accessing our data

Consistent with the DataVic Access Policy issued by the Victorian Government in 2012, EPA made 40 data sets available on the **DataVic website** in 2024–25. Information included in this report will be available at [data.vic.gov.au](http://data.vic.gov.au) in electronic readable format.

### More information available on request

In compliance with the requirements of the Standing Directions 2018, information on the below is available on request, subject to the provisions of the FOI Act.

- Declarations of pecuniary interests completed by all relevant officers of EPA.
- Shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary.

- Changes in prices, fees, charges, rates and levies charged by EPA.
- Any major external reviews carried out in respect of the operation of EPA.
- Major research and development activities.
- Publications produced by EPA and where they can be obtained.
- Major promotional, public relations and marketing activities by EPA to develop community awareness of EPA and our services.
- Overseas visits, including a summary of the objectives and outcomes of each visit.
- Assessments and measures to improve occupational health and safety of employees not otherwise detailed in this report.
- A general statement on industrial relations within EPA and details of time lost through industrial accidents and disputes.
- A list of major committees sponsored by EPA, the purpose of each committee and the extent to which the purposes have been achieved.
- Consultancies and contractors engaged, services provided and expenditure committed for each engagement.

Request information by calling 1300 372 842 or email [contact@epa.vic.gov.au](mailto:contact@epa.vic.gov.au).



## 1. Disclosure index

This report was prepared in accordance with all relevant Victorian legislation and pronouncements. This index will help you find information about our compliance with statutory disclosure requirements.

Legislation	Requirement	Page
<b>Standing Directions (SD) and Financial Reporting Directions (FRD)</b>		
<b>Report of operations</b>		
<b>Charter and purpose</b>		
FRD 22	Manner of establishment and the relevant Ministers	5
FRD 22	Purpose, functions, powers and duties	5
FRD 8	Departmental objectives, indicators and outputs	12
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## 2. Workforce data

The following tables show the head count and full-time equivalent (FTE) of all active public sector employees of EPA, employed in the last full pay period in June 2025 and 2024.

### Workforce breakdown at 30 June 2025

	All employees		Ongoing employees			Fixed term and casual employees	
	Number headcount	FTE	Full-time headcount	Part-time headcount	FTE	Number headcount	FTE
<b>Gender</b>							
Men	386	362.5	280	69	328.0	37	34.5
Women	360	353.5	310	28	332.4	22	21.1
Self-described	7	7.0	5	0	5.0	2	2.0
<b>Age</b>							
15–24	6	5.4	5	0	5.0	1	0.4
25–34	174	171.5	141	11	149.7	22	21.8
35–44	242	229.4	187	43	218.4	12	11.0
45–54	205	197.5	164	25	181.8	16	15.6
55–64	111	106.1	87	14	97.3	10	8.8
65+	15	13.1	11	4	13.1	0	0
<b>VPS 1 to 6 grades</b>							
VPSG2	5	5.0	4	0	4.0	1	1.0
VPSG3/ Science A	134	129.3	110	13	118.8	11	10.5
VPSG4/ Science B	220	210.9	170	27	189.5	23	21.5
VPSG5/ Science C	265	253.8	208	44	241.3	13	12.4
VPSG6/ Science D	109	104.5	92	13	101.4	4	3.2
<b>Senior employees</b>							
STS <sup>1</sup>	11	11.0	11	0	11.0	0	0
Executives	9	9.0	0	0	0	9	9.0
<b>Total</b>	<b>753</b>	<b>723.6</b>	<b>595</b>	<b>97</b>	<b>666.0</b>	<b>61</b>	<b>57.6</b>

### Workforce breakdown at 30 June 2024

	All employees		Ongoing employees			Fixed term and casual employees	
	Number headcount	FTE	Full-time headcount	Part-time headcount	FTE	Number headcount	FTE
<b>Gender</b>							
Men	385	364.0	272	64	316.5	49	47.5
Women	375	369.9	321	22	338.3	32	31.6
Self-described	8	8.0	5	0	5.0	3	3.0
<b>Age</b>							
15–24	9	9.0	6	0	6.0	3	3.0
25–34	195	191.7	152	12	161.5	31	30.2
35–44	229	219.1	184	31	206.0	14	13.1
45–54	215	208.0	162	27	182.0	26	26.0
55–64	98	94.0	78	12	86.2	8	7.8
65+	22	20.1	16	4	18.1	2	2.0
<b>VPS 1 to 6 grades</b>							
VPSG2	5	4.8	3	1	3.8	1	1.0
VPSG3/ Science A	133	127.8	104	14	113.0	15	14.8
VPSG4/ Science B	238	231.3	180	24	197.3	34	34.0
VPSG5/ Science C	261	250.0	206	38	234.3	17	15.7
VPSG6/ Science D	104	101.0	91	9	97.4	4	3.6
<b>Senior employees</b>							
STS <sup>1</sup>	14	14.0	14	0	14.0	0	0
Executives	13	13.0	0	0	0	13	13.0
<b>Total</b>	<b>768</b>	<b>741.9</b>	<b>598</b>	<b>86</b>	<b>659.8</b>	<b>84</b>	<b>82.1</b>

<sup>1</sup> Senior Technical Specialist

Employees have been correctly classified in workforce data collections. FTE figures may not sum to the total due to rounding. Excludes staff on leave without pay or on secondment, external contractors and consultants, and temporary agency staff.

## Executive officer data

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

### Annualised total salary for executives and senior non-executive staff (June 2025)

Income band (salary)	Executives	STS
<\$160,000	0	0
\$160,000–\$179,000	0	0
\$180,000–\$199,000	0	0
\$200,000–\$219,000	0	4
\$220,000–\$239,000	3	1
\$240,000–\$259,000	3	6
\$260,000–\$279,000	1	0
\$280,000–\$299,000	1	0
\$300,000–\$319,000	0	0
\$320,000–\$339,000	0	0
\$340,000–\$359,000	0	0
\$360,000–\$379,000	0	0
\$380,000–\$399,000	0	0
\$400,000–\$419,000	1	0
<b>Total</b>	<b>9</b>	<b>11</b>

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

### Total number of executives by gender (June 2025)

Classification	All		Men		Women		Self-described		Vacancies
	Number	Variation	Number	Variation	Number	Variation	Number	Variation	Number
SES-1	6	-3	2	-2	4	-1	0	0	2
SES-2	2	-1	0	-1	2	0	0	0	2
SES-3	1	0	0	-1	1	1	0	0	0
<b>Total</b>	<b>9</b>	<b>-4</b>	<b>2</b>	<b>-4</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

A member of the Senior Executive Service (SES) is defined as a person employed as an executive under Part 3 of the Public Administration Act.

## 3. Additional environmental reporting

**Please note:** We improved the accuracy of our environmental reporting in 2023–24, establishing more accurate baselines to improve on. While available in previous reports, we have not provided earlier data here as it not directly comparable.

### Energy use

	2023–24	2024–25
Total energy usage from fuels (stationary and transportation) (MJ)	5,685,674.05	4,919,803.12
Total energy used from electricity (MJ)	4,459,111.03	5,331,300.57
Total energy used (MJ)	10,144,785.08	10,251,103.69
Renewable	930,712.10	4,958,182.60
Non-renewable	9,214,072.98	5,292,921.09
Units of energy used normalised by FTE (MJ/FTE)	13,649.09	14,204.11
Units of energy used per unit of office area (MJ/m <sup>2</sup> )	709.14	704.30

A conversion error in gas calculations last report period was identified and corrected this year. Carbon offsetting credits will be purchased in addition to this year's credits to offset this increase.

### Stationary fuel

	2023–24	2024–25
<b>Total fuels used in buildings and (MJ)</b>		
Buildings – natural gas	2,733,336.69	2,486,351.10
Greenhouse gas emissions from stationary fuel consumption (C)	140.85	128.12

Data for natural gas usage was supplied by supplier invoices. We only use natural gas in some EPA offices. We do not use other stationary fuels or operate machinery. A conversion error in gas calculations in 2023–24 was identified and corrected this year. We will purchase carbon offsetting credits to account for an increase of 46 tCO<sub>2</sub>e.

### Fleet vehicles (at 30 June)

	2023–24		2024–25	
	Number	%	Number	%
<b>Road vehicles</b>	<b>90</b>		<b>75</b>	
<b>Passenger vehicles</b>	<b>90</b>	<b>100%</b>	<b>75</b>	<b>100%</b>
Electric	1		1	
Internal combustion engines	90	100%	75	100%
Petrol	49	54%	36	48%
Diesel/biodiesel	41	46%	39	52%
Hybrid	65	72%	63	84%
Plug-in hybrid electric vehicle	0	0	0	0
Range-extended electric vehicle	0	0	0	0
<b>Non-road vehicles</b>	<b>1</b>		<b>1</b>	
Internal combustion engines	0	0	0	0
Petrol	1	100%	1	100%
Diesel/biodiesel	0	0	0	0
Hybrid	0	0	0	0
Plug-in hybrid electric vehicle	0	0	0	0
Range-extended electric vehicle	0	0	0	0

There has been a change of reporting approach regarding our vehicle fleet to more accurately reflect its make up. We have started reporting total fleet numbers as of the end of the period, rather than previously where we were reporting total leases held across the period which gave an artificially high total (approximately 25% higher) not reflective of EPA fleet at any one time.

Energy used in transportation

	2023–24	2024–25
<b>Total energy used in transportation (MJ)</b>	<b>2,952,337.36</b>	<b>2,433,452.02</b>
Passenger vehicles	2,946,102.02	2,425,028.91
Petrol	1,178,526.19	1,045,796.33
Diesel	1,767,575.83	1,379,232.58
Non-road vehicles	6,235.34	8,423.12
Petrol	6,235.34	8,423.12
Diesel	0	0
<b>Total greenhouse gas emissions from vehicle fleet (tCO<sub>2</sub>-e)</b>	<b>204.58</b>	<b>168.41</b>
Road vehicles	204.15	167.83
Petrol	79.69	70.72
Diesel	124.46	97.11
Electricity (MWh)	0	0
Non-road vehicles	0.43	0.59
Petrol	0.43	0.59
Diesel	0	0
Electricity (MWh)	0	0
<b>Total distance travelled by commercial air travel (passenger km)</b>	<b>283,066.45</b>	<b>271,796.19</b>

Data was obtained from fuel cards and other internal reports.

Water consumption

	2023–24	2024–25
Total water consumption (kilolitres)	4,862.62	5,448.66
Potable water consumption	4,862.62	5,448.66
Units of metered water consumed normalised by FTE (kL/FTE)	7.64	8.53
Units of office water used per office area (kL/m <sup>2</sup> )	0.40	0.42

The data is based on water meter readings at all offices. We continue to implement water use efficiency projects like switching to water-efficient taps, regular checks to fix leaks and replace washers.

Percentage of offices covered by dedicated collection services

	2023–24	2024–25
Printer cartridges	100%	100%
Batteries	100%	100%
E-waste	100%	100%
Soft plastics	0%	0%



Independent Auditor's Report

To the Board of the Environment Protection Authority

**Opinion** I have audited the financial report of the Environment Protection Authority (the authority) which comprises the:

- balance sheet as at 30 June 2025
- comprehensive operating statement for the year then ended
- statement of changes in equity for the year then ended
- cash flow statement 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 authority as at 30 June 2025 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 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 authority 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.

**Board's responsibilities for the financial report** The Board 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 authority'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.

**Auditor's responsibilities for the audit of the financial report**

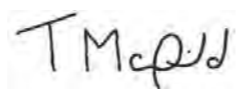
As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and 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 authority'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 authority'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 authority 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  
12 November 2025

  
Timothy Maxfield  
as delegate for the Auditor-General of Victoria

**DECLARATION IN FINANCIAL STATEMENTS**

The attached financial statements for the Environment Protection Authority 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, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2025 and financial position of the Authority on 30 June 2025.

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 30 October 2025.



Professor Kate Auty  
Chairperson  
Environment Protection Authority

Melbourne  
30 October 2025



Jocelyn Crawford  
Interim Chief Executive Officer  
Environment Protection Authority

Melbourne  
30 October 2025



Narelle Van Vledder  
Chief Finance Officer  
Environment Protection Authority

Melbourne  
30 October 2025

## HOW THESE FINANCIAL STATEMENTS ARE STRUCTURED

The Environment Protection Authority (the Authority) has pleasure in presenting its audited, general purpose financial statements for the financial year ended 30 June 2025, which provides users with information about the Authority's stewardship of resources entrusted to it.

The general purpose financial statements are presented in the following structure:

### Financial statements:

*Comprehensive operating statement*  
*Balance sheet*  
*Statement of changes in equity*  
*Cash flow statement*

### Notes to the financial statements:

#### 1. About this report

The basis on which the financial statements have been prepared and compliance with reporting regulations

#### 2. Funding delivery of our services

Income recognised in respect of grants, levies, and other income sources

#### 3. The cost of delivering services

Operating expenses of the Authority

#### 4. Financial information by output

Outputs and administered (non-controlled) items

#### 5. Key assets available to support service delivery

Buildings, plant and equipment and intangible assets

#### 6. Other assets and liabilities

Working capital balances and other key assets and liabilities

#### 7. Financing our operations

Borrowings, cash flow information and leases

#### 8. Financial instruments, contingencies and valuation judgements

Financial instruments, contingent assets and liabilities as well as fair value determination

#### 9. Other disclosures

## FINANCIAL STATEMENTS

### COMPREHENSIVE OPERATING STATEMENT

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

	Notes	2025 (\$ '000)	2024 (\$ '000)
<b>Income from transactions</b>			
Grants from Departments	2.1	34,079	25,154
Municipal and Industrial Waste levy distribution	2.1	81,732	70,083
Priority Waste levy	2.1	43,324	37,980
Other income	2.2	14,280	11,138
<b>Total income from transactions</b>		<b>173,415</b>	<b>144,355</b>
<b>Expenses from transactions</b>			
Employee expenses	3.1	(115,674)	(105,540)
Grant expenses		(131)	(438)
Depreciation and amortisation	5.1.1	(12,140)	(12,162)
Interest expense		(87)	(57)
Other operating expenses	3.2	(58,142)	(70,417)
<b>Total expenses from transactions</b>		<b>(186,174)</b>	<b>(188,614)</b>
<b>Net result from transactions</b>		<b>(12,759)</b>	<b>(44,259)</b>
<b>Other economic flows included in net result</b>			
Net gain/(loss) on non-financial assets		505	446
Net gain/(loss) on statutory receivables		(3,188)	(1,714)
Other gain/(loss) from other economic flows		(719)	1,264
<b>Total other economic flows included in net result</b>		<b>(3,402)</b>	<b>(4)</b>
<b>Net result</b>		<b>(16,161)</b>	<b>(44,263)</b>
<b>Comprehensive result</b>		<b>(16,161)</b>	<b>(44,263)</b>

*The accompanying notes form part of these financial statements.*

## FINANCIAL STATEMENTS

### BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 (\$ '000)	2024 (\$ '000)
<b>Assets</b>			
<b>Financial assets</b>			
Cash and deposits	7.1	12,794	22,852
Receivables	6.1	49,408	38,598
<b>Total financial assets</b>		<b>62,202</b>	<b>61,450</b>
<b>Non-financial assets</b>			
Non-financial physical assets classified as held-for-sale		21	31
Prepayments		5,068	5,946
Property, plant and equipment	5.1	11,320	15,024
Intangible assets	5.2	22,332	30,574
<b>Total non-financial assets</b>		<b>38,741</b>	<b>51,575</b>
<b>Total assets</b>		<b>100,943</b>	<b>113,025</b>
<b>Liabilities</b>			
Payables	6.2	11,693	8,541
Borrowings-lease liabilities		2,672	3,259
Employee-related provisions	3.1 (b)	17,858	17,458
Other provisions		2,248	1,133
<b>Total liabilities</b>		<b>34,471</b>	<b>30,392</b>
<b>Net assets</b>		<b>66,472</b>	<b>82,633</b>
<b>Equity</b>			
Accumulated surplus		59,022	75,183
Contributed capital		3,741	3,741
Physical asset revaluation surplus		3,709	3,709
<b>Net worth</b>		<b>66,472</b>	<b>82,633</b>

The accompanying notes form part of these financial statements.

## FINANCIAL STATEMENTS

### STATEMENT OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

	Physical asset revaluation surplus (\$ '000)	Accumulated surplus (\$ '000)	Contributed capital (\$ '000)	Total (\$ '000)
<b>Balance at 30 June 2023</b>	<b>3,709</b>	<b>119,446</b>	<b>3,741</b>	<b>126,896</b>
Net result for year	-	(44,263)	-	(44,263)
<b>Balance at 30 June 2024</b>	<b>3,709</b>	<b>75,183</b>	<b>3,741</b>	<b>82,633</b>
Net result for year	-	(16,161)	-	(16,161)
<b>Balance at 30 June 2025</b>	<b>3,709</b>	<b>59,022</b>	<b>3,741</b>	<b>66,472</b>

The accompanying notes form part of these financial statements.

## FINANCIAL STATEMENTS

### CASH FLOW STATEMENT

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

	<i>Notes</i>	<b>2025</b> <b>(\$ '000)</b>	<b>2024</b> <b>(\$ '000)</b>
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Receipts from Government		113,902	94,499
Receipts from other entities		49,086	72,760
Net Goods and Services Tax recovered from the ATO		5,569	10,232
<b>Total receipts</b>		<b>168,557</b>	<b>177,491</b>
<b>Payments</b>			
Payments of grants and other transfers		(131)	(438)
Payments to suppliers and employees		(178,131)	(190,804)
Interest and other costs of finance		(87)	(57)
<b>Total payments</b>		<b>(178,349)</b>	<b>(191,299)</b>
<b>Net cash flows from/ (used in) operating activities</b>		<b>(9,792)</b>	<b>(13,808)</b>
<b>Cash flows from investing activities</b>			
Proceeds from sale of non-financial assets		515	(3)
Purchases of non-financial assets		(160)	(813)
<b>Net cash flows from/ (used in) investing activities</b>		<b>355</b>	<b>(816)</b>
<b>Cash flows from financing activities</b>			
Repayment of leases		(621)	(620)
<b>Net cash flows from/ (used in) financing activities</b>		<b>(621)</b>	<b>(620)</b>
<b>Net increase/(decrease) in cash and cash deposits</b>		<b>(10,058)</b>	<b>(15,244)</b>
Cash and cash deposits at beginning of the financial year		22,852	38,096
<b>Cash and cash deposits at end of the financial year</b>	7.1	<b>12,794</b>	<b>22,852</b>

*The accompanying notes form part of these financial statements.*

## 1. ABOUT THIS REPORT

The Authority is a wholly owned and controlled entity of the state of Victoria.

The *Environment Protection Act 2017* transitioned the Authority from an Administrative Office to an Independent Statutory Authority, operating under a new governance structure consisting of a Governing Board as the Responsible Body. This administrative change became effective from 1 July 2018.

Its principal address is Environment Protection Authority Victoria  
664 Collins Street  
Docklands Vic 3008

The financial statements include all the controlled activities of the Authority.

A description of the nature of the Authority's 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* and Financial Reporting Direction (FRD) 101 *Application of Tiers of Australian Accounting Standards*.

The Authority is a Tier 2 entity in accordance with FRD 101 *Application of Tiers of Australian Accounting Standards*. These financial statements are the first general purpose financial statements prepared in accordance with Australian Accounting Standards – Simplified Disclosures. The Authority's prior year financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards (Tier1). As the Authority is not a 'significant entity' as defined in FRD 101 *Application of Tiers of Australian Accounting Standards*, it was required to change from Tier 1 to Tier 2 reporting effective from 1 July 2024.

These financial statements are presented in Australian dollars, and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item.

The accrual basis of accounting has been applied in the preparation of 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.

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 Australian Accounting Standards (AASs) that have significant effects on the financial statements and estimates are disclosed at Note 3 of the financial statements.

All amounts in the financial statements have been rounded to the nearest \$1,000 unless otherwise stated.

### Compliance information

These general-purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* and applicable Australian Accounting Standards (AASs), including 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.

The general-purpose financial statements have been prepared on a going concern basis.

## 2. FUNDING DELIVERY OF OUR SERVICES

### Introduction

The Authority's purpose is to protect human health and the environment by reducing the harmful effects of pollution and waste.

The Authority derives the majority of its income from grants received from the Department, Municipal and Industrial Waste levy distributions and Priority Waste levy.

Other income comprises earnings on investments and litter fines.

### Structure

2.1 Summary of income that funds the delivery of our services

2.2 Other income

### 2.1 Summary of income that funds the delivery of our services

	Notes	2025 (\$ '000)	2024 (\$ '000)
Grants from the Department		34,079	25,154
Municipal and Industrial Waste levy distribution from the Department		81,732	70,083
Priority Waste levy		43,324	37,980
Other income	2.2	14,280	11,138
<b>Total income from transactions</b>		<b>173,415</b>	<b>144,355</b>

The Authority has determined that all grant income is recognised as income of not-for-profit entities in accordance with AASB 1058 *Income of Not-for-Profit Entities*, as it has been earned under arrangements that are either not enforceable and/or linked to sufficiently specific performance obligations.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the Authority has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, the Authority recognises any related contributions by owners, increases in liabilities, decreases in assets, and income in accordance with other Australian Accounting Standards.

All amounts of income over which the Authority does not have control are disclosed as administered income in the schedule of administered income (see Note 4.2).

The Authority has determined that landfill levies including the Priority Waste levy are recognised as income of not-for-profit entities in accordance with AASB 1058 *Income of Not-for-Profit Entities*. These amounts are recorded in the year the income was earned. Levies for which landfill operators have not yet submitted returns at the end of the financial year, are recorded as accrued income.

### 2.2 Other income

	2025 (\$ '000)	2024 (\$ '000)
Licence levy	381	547
Interest and holding gains from financial assets – non-public sector	796	2,273
Litter fines	4,106	4,419
Miscellaneous	8,769	3,586
Environment audit fees	228	313
<b>Total other income</b>	<b>14,280</b>	<b>11,138</b>

Interest income includes interest received on bank term deposits and other investments. Interest income is recognised using the effective interest method which allocates the interest over the relevant period.

Fines and regulatory fees are recognised when an invoice is issued, which establishes the entitlement to payment.

The Authority has determined that all other income is recognised as income of not-for-profit entities in accordance with AASB 1058 *Income of Not-for-Profit Entities*.

## 3. THE COST OF DELIVERING SERVICES

### Introduction

This section provides an account of the expenses incurred by the Authority in delivering services and outputs. In Section 2, the income that enables the delivery of our services was disclosed and in Section 3, the cost associated with provision of services is recorded.

### Structure

3.1 Employee benefits  
3.2 Other operating expenses

### 3.1 Employee expenses

#### 3.1 (a) Employee expenses in the comprehensive operating statement

	2025 (\$ '000)	2024 (\$ '000)
Salary and wages, annual leave and long service leave	104,787	96,164
Termination benefits	229	54
Post-employment benefits:		
Defined contribution superannuation expense	10,102	9,239
Defined benefit superannuation expense	556	83
<b>Total employee expenses</b>	<b>115,674</b>	<b>105,540</b>

Salary and wages includes all costs related to employment (other than superannuation which is accounted for separately) including salaries, fringe benefits tax, leave entitlements, redundancy payments and Workcover premiums.

The amount recognised in the comprehensive operating statement in relation to superannuation is employer contributions for members of both defined contribution and defined benefit superannuation plans that are paid or payable during the reporting period.

The defined benefit plan(s) provides benefits based on years of service and final average salary. The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans. The Authority 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 Authority accounts for contributions to these plans as if they were defined contribution plans under AASB 119 *Employee Benefits*. The Department of Treasury and Finance 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).

#### 3.1 (b) Employee benefits in the balance sheet

	2025 (\$ '000)	2024 (\$ '000)
<b>Current provisions:</b>		
Annual leave	7,789	7,676
Long service leave	6,495	5,780
Provisions for on-costs	1,287	1,050
<b>Total current provisions for employee benefits</b>	<b>15,571</b>	<b>14,506</b>
<b>Non-current provisions:</b>		
Long service leave	1,908	2,498
Provisions for on-costs	379	454
<b>Total non-current provisions for employee benefits</b>	<b>2,287</b>	<b>2,952</b>
<b>Total provisions for employee benefits</b>	<b>17,858</b>	<b>17,458</b>

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

### 3.1 Employee expenses (continued)

#### 3.1 (b) Employee benefits in the balance sheet (continued)

##### Wages, salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits and annual leave, are recognised in the provision for employee benefits as 'current liabilities', because the Authority does not have an unconditional right to defer settlement of these liabilities.

The liability for salaries and wages is recognised in the balance sheet at remuneration rates which are current at the reporting date. As the Authority 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 Authority 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 disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

**Unconditional long service leave** is disclosed as a current liability, even where the Authority 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 these liabilities are measured at:

- undiscounted value — if the Authority expects to wholly settle within 12 months; or
- present value — if the Authority does not expect to wholly settle within 12 months.

**Conditional long service leave** 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 long service liability is measured at present value.

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

### 3.2 Other operating expenses

	<b>2025</b>	<b>2024</b>
	<b>(\$ '000)</b>	<b>(\$ '000)</b>
Consultants and contracted services	25,976	34,904
Agency costs	3,058	4,611
Shared services management fee	1,214	1,007
Occupancy and utilities	716	922
Supplies and services	26,330	27,392
Victorian Auditor-General's fees	151	120
Waste Site Remediation Works	46	706
Lease payments	651	755
<b>Total other operating expenses</b>	<b>58,142</b>	<b>70,417</b>

No remuneration was paid to the Victorian Auditor-General's office for any other services except for audit services.

Other operating expenses generally represent the day-to-day running costs incurred in normal operations which are recognised as an expense in the reporting period in which they are incurred.

### 3.2 Other operating expenses (continued)

The following lease payments are recognised on a straight-line basis:

- Short-term leases – leases with a term less than 12 months.
- Low-value leases – leases with the underlying asset's fair value (when new, regardless of the age of the asset being leased) is no more than \$10,000.

## 4. FINANCIAL INFORMATION BY OUTPUT

### Introduction

The Authority's sole output as defined in the Victorian Government's *Budget Paper 3*, is Statutory Activities and Environment Protection.

### Structure

4.1 Authority (controlled) outputs  
4.2 Administered (non-controlled) items

**Fines and regulatory fees:** The Authority collects litter fines and Priority Waste levies on its own behalf, but all other fines and regulatory fees are collected on behalf of the state.

### Distinction between controlled and administered items

The distinction between controlled and administered items is based on whether the Authority has the ability to deploy the resources in question for its own benefit (controlled outputs) or whether it does so on behalf of the State (administered items). The Authority remains accountable for transactions involving administered items, but it does not recognise these items in its financial statements.

#### 4.1 Authority (controlled) outputs

All financial activities associated with this output are reported in the comprehensive operating statement of the financial statements.

#### 4.2 Administered (non-controlled) items

The Authority administers or manages other activities on behalf of the state. The transactions relating to these state activities are reported as administered items in this note. Administered transactions give rise to income, expenses, assets and liabilities and are determined on an accrual basis. Administered income includes license fees, registration fees and infringement fees.

Administered assets include Municipal and Industrial Waste levy income earned but yet to be collected. Administered liabilities include Municipal and Industrial Waste levy expenses incurred but yet to be paid. The Authority's controlled financial statements and these administered items are consolidated into the financial statements of the state.

In respect to the Municipal and Industrial Waste levy, the Authority does not control the income and acts as an agent for the Department that recognises the income. Refer Note 9.3.

The Authority recognises amounts collected and payable to the Department as assets and liabilities determined on an accrual basis.

#### 4.2 Administered (non-controlled) items (continued)

	2025 (\$ '000)	2024 (\$ '000)
<b>Administered income from transactions</b>		
Regulatory fees	15,584	20,885
Miscellaneous	1,706	264
Fines	2,116	1,764
User charges	272	337
<b>Total administered income from transactions</b>	<b>19,678</b>	<b>23,250</b>
Other operating expenses	(14)	-
Payments into the consolidated fund	(22,223)	(27,140)
<b>Total administered expenses from transactions</b>	<b>(22,237)</b>	<b>(27,140)</b>
<b>Administered net result from transactions (net operating balance) for the year</b>	<b>(2,559)</b>	<b>(3,890)</b>
<b>Administered other economic flows included in administered net result</b>		
Net gain/(loss) on receivables	(3,218)	(269)
<b>Total administered other economic flows included in administered net result</b>	<b>(3,218)</b>	<b>(269)</b>
<b>Total administered comprehensive result for the year</b>	<b>(5,777)</b>	<b>(4,159)</b>
<b>Administered financial assets</b>		
Receivables	133,561	140,580
Accrued income	119,464	121,719
<b>Total administered financial assets</b>	<b>253,025</b>	<b>262,299</b>
<b>Total administered assets</b>	<b>253,025</b>	<b>262,299</b>
<b>Administered liabilities</b>		
Creditors and accruals <sup>(i)</sup>	246,478	250,556
Unearned income	91	25
<b>Total administered liabilities</b>	<b>246,569</b>	<b>250,581</b>
<b>Total administered net assets</b>	<b>6,456</b>	<b>11,718</b>

Notes:

<sup>(i)</sup> Municipal and Industrial Waste levies owing to the Department.

## 5. KEY ASSETS AVAILABLE TO SUPPORT SERVICE DELIVERY

### Introduction

The Authority controls assets and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the resources that have been entrusted to the Authority to be utilised for service delivery.

### Structure

5.1	Property, plant and equipment
5.1.1	Depreciation and amortisation
5.1.2	Reconciliation of movements in carrying values of property, plant and equipment
5.2	Intangible assets

### 5.1 Property, plant and equipment

	2025 (\$ '000)	2024 (\$ '000)
<b>Building leasehold improvements</b>		
At fair value – external valuation <sup>(i)</sup>	14,110	14,110
Less: accumulated depreciation	(13,519)	(12,961)
At fair value	18,253	16,580
Less: accumulated depreciation	(15,684)	(14,698)
<b>Total building leasehold improvements</b>	<b>3,160</b>	<b>3,031</b>
<b>Plant and equipment</b>		
At fair value	24,928	24,941
Less: accumulated depreciation	(19,941)	(18,296)
<b>Total plant and equipment</b>	<b>4,987</b>	<b>6,645</b>
<b>Work-in-progress</b>		
At cost	530	2,123
<b>Total work-in-progress</b>	<b>530</b>	<b>2,123</b>
<b>Right of use - motor vehicles</b>		
At fair value	3,596	4,347
Less: accumulated depreciation	(953)	(1,122)
<b>Total right of use - motor vehicles</b>	<b>2,643</b>	<b>3,225</b>
<b>Net carrying amount of property, plant and equipment</b>	<b>11,320</b>	<b>15,024</b>

Notes:

<sup>(i)</sup> The Authority's building leasehold assets at Macleod are subject to periodic independent valuation in accordance with instructions from the Valuer-General Victoria to determine the fair value of building leasehold improvements.

**Initial recognition:** 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 a leasehold improvement is capitalised as an asset and depreciated over the remaining term of the lease or the estimated useful life of the improvement, whichever is shorter.

**Subsequent measurement:** Property, plant and equipment are subsequently measured at fair value less accumulated depreciation and impairment. Fair value is determined with regard to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset).

The fair value of plant, equipment and vehicles is determined by reference to the asset's current replacement cost. For plant, equipment and vehicles, existing depreciated historical cost is generally a reasonable proxy for current replacement cost because of the short life of the assets concerned.

Refer to Note 8.3 for additional information on fair value determination of property, plant and equipment.

**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 *Impairment of Assets* does not apply to such assets that are regularly revalued.

### 5.1 Property, plant and equipment (continued)

#### 5.1.1 Depreciation and amortisation

All buildings, plant and equipment and other non-financial physical assets that have a finite useful life, are depreciated. Depreciation is calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life.

The following useful lives of assets are used in the calculation of depreciation for both current and prior year:

Asset class	Useful life
Building leasehold improvements	4 – 25 years
Plant and equipment	1 – 20 years
Intangible assets	3 – 10 years
Right of use - motor vehicles	1 – 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.

Where items of plant and equipment have significant and separately identifiable components which are subject to regular replacement, those components are assigned separate useful lives distinct from the item of plant and equipment to which they relate.

Leasehold improvements are depreciated over the period of the lease or estimated useful life, whichever is the shorter, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period.

In the event of the loss or destruction of an asset, the future economic benefits arising from the use of the asset will be written off and the asset replaced (unless a specific decision to the contrary has been made).

Charge for the period	2025 (\$ '000)	2024 (\$ '000)
Building leasehold improvements	1,544	1,642
Right of use asset - motor vehicles	616	621
Plant and equipment	1,738	1,616
Software	8,242	8,283
<b>Total depreciation and amortisation</b>	<b>12,140</b>	<b>12,162</b>

## 5.1 Property, plant and equipment (continued)

### 5.1.2 Reconciliation of movements in carrying values of property, plant and equipment

2025	Building leasehold improvements at valuation and fair value (\$ '000)	Plant and equipment at fair value (\$ '000)	Motor vehicles (ROU) at fair value (\$ '000)	Work-in-progress (\$ '000)	Total (\$ '000)
<b>Opening balance</b>	<b>3,031</b>	<b>6,645</b>	<b>3,225</b>	<b>2,123</b>	<b>15,024</b>
Additions	1,673	110	806	189	2,778
Disposals	-	(30)	(751)	-	(781)
Transfer to:					
Non-financial assets held for sale	-	-	(21)	-	(21)
Building & leasehold improvements	-	-	-	(1,672)	(1,672)
Plant and equipment	-	-	-	(110)	(110)
Depreciation	(1,544)	(1,738)	(616)	-	(3,898)
<b>Closing balance</b>	<b>3,160</b>	<b>4,987</b>	<b>2,643</b>	<b>530</b>	<b>11,320</b>

### 5.2 Intangible assets

	2025 (\$ '000)	2024 (\$ '000)
<b>Gross carrying amount at cost</b>		
<b>Opening balance</b>	<b>80,022</b>	<b>80,022</b>
Additions to software	-	-
<b>Closing balance</b>	<b>80,022</b>	<b>80,022</b>
<b>Accumulated amortisation</b>		
<b>Opening balance</b>	<b>(49,448)</b>	<b>(41,165)</b>
Amortisation expense <sup>(i)</sup>	(8,242)	(8,283)
<b>Closing balance</b>	<b>(57,690)</b>	<b>(49,448)</b>
<b>Net book value at the end of the financial year</b>	<b>22,332</b>	<b>30,574</b>

Notes:

<sup>(i)</sup> Amortisation expense is included in the line item 'depreciation and amortisation expense' in the comprehensive operating statement.

#### Initial recognition

Intangible assets are measured at cost less accumulated amortisation and impairment. Capitalised software costs are amortised on a straight-line basis over their useful lives of 3 to 10 years for both current and prior years.

For software intangibles, when the recognition criteria in AASB 138 *Intangible assets* are met (this criterion includes the asset can be separately identifiable, with an expected future economic benefit which can be reliably measured), internally generated intangible assets are recognised and measured at cost less accumulated amortisation and impairment.

The Authority determines whether configuration or customisation costs in a cloud computing arrangement can be recognised as an intangible asset and if not, over what time period the expenditure is expensed. The determination is made based on the nature and output of the configuration and customisation.

#### Subsequent measurement

Intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Costs incurred subsequent to initial acquisition are capitalised when it is expected that additional future economic benefits will flow to the Authority.

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each annual reporting period.

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

## 6. OTHER ASSETS AND LIABILITIES

### Introduction

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

### Structure

6.1 Receivables  
6.2 Payables

### 6.1 Receivables

	2025 (\$ '000)	2024 (\$ '000)
<b>Contractual</b>		
Trade debtors	-	506
<b>Statutory</b>		
Amounts owing from the Public Account <sup>(i)</sup>	405	456
Fines and regulatory fees	13,514	15,534
Allowance for impairment losses of statutory receivables	(2,160)	(3,203)
Amounts owing from the Department	21,111	19,152
Accrued income - Environment Protection Fund <sup>(ii)</sup>	15,716	5,457
GST input tax credit recoverable	822	696
<b>Total receivables</b>	<b>49,408</b>	<b>38,598</b>
<b>Represented by:</b>		
Current receivables	<b>49,408</b>	<b>38,598</b>

Notes:

<sup>(i)</sup> The amounts recognised from Victorian Government represent funding for all commitments incurred through the Environment Protection Fund and are drawn from the Public Account as the commitments fall due.

<sup>(ii)</sup> Accrued income comprises estimated Priority Waste levies which remained unpaid at the end of the financial year.

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

**Statutory receivables** do not arise from contracts; however, they are recognised and measured similarly to contractual receivables (except for impairment) but are not classified as financial instruments for disclosure purposes. The Authority applies AASB 9 *Financial Instruments* for initial measurement of the statutory receivables and as a result statutory receivable are initially recognised at fair value plus any directly attributable transaction cost.

### 6.2 Payables

	2025 (\$ '000)	2024 (\$ '000)
<b>Current payables</b>		
Accounts payable	3,204	779
Accruals	5,951	5,801
Salaries and other employee entitlements	2,538	1,961
<b>Total current payables</b>	<b>11,693</b>	<b>8,541</b>

**Payables** include contractual payables classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for goods and services provided to the Authority prior to the end of the financial year that are unpaid.

## 7. FINANCING OUR OPERATIONS

### Introduction

This section provides information on the sources of finance utilised by the Authority during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of the Authority.

This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Notes 8.2 and 8.3 provide additional, specific financial instrument disclosures.

### Structure

7.1	Cash flow information and balances
7.2	Commitments for expenditure
7.2.1	Total commitments payable

### 7.1 Cash flow information and balances

	2025 (\$ '000)	2024 (\$ '000)
Cash & Deposits held with Central Banking System	12,794	22,852
<b>Balance as per cash flow statement</b>	<b>12,794</b>	<b>22,852</b>

Cash and deposits recognised on the balance sheet comprise cash on hand and cash at bank and deposits at call.

The Authority's bank accounts are held in the Central Banking System (CBS) under the *Standing Directions 2018*.

### 7.2 Commitments for expenditure

**Commitments** for future expenditure include operating and capital commitments arising from contracts. These commitments are recognised below at their nominal value and inclusive of GST.

Where it is considered appropriate and provides additional relevant 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.

#### 7.2.1 Total commitments payable

The following commitments have not been recognised as liabilities in the financial statements:

	Less than year (\$ '000)	1-5 years (\$ '000)	5+ years (\$ '000)	Total (\$ '000)
<b>2025</b>				
Capital expenditure	198	-	-	198
Operating	52,226	13,603	17,733	83,562
<b>Total commitments (inclusive of GST)</b>	<b>52,424</b>	<b>13,603</b>	<b>17,733</b>	<b>83,760</b>
Less GST recoverable	4,766	1,236	1,612	7,614
<b>Total commitments (exclusive of GST)</b>	<b>47,658</b>	<b>12,367</b>	<b>16,121</b>	<b>76,146</b>
<b>2024</b>				
Capital Expenditure	990	-	-	990
Operating	42,777	11,714	16	54,507
<b>Total commitments (inclusive of GST)</b>	<b>43,767</b>	<b>11,714</b>	<b>16</b>	<b>55,497</b>
Less GST recoverable	3,979	1,065	1	5,045
<b>Total commitments (exclusive of GST)</b>	<b>39,788</b>	<b>10,649</b>	<b>15</b>	<b>50,452</b>

## 8. FINANCIAL INSTRUMENTS, CONTINGENCIES AND VALUATION JUDGEMENTS

### Introduction

It is often necessary for the Authority to make judgements and estimates associated with recognition and measurement of items in the financial statements.

This section sets out financial instrument specific information, as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for the Authority related mainly to fair value determination.

### Structure

8.1	Contingent assets and contingent liabilities
8.2	Financial instruments
8.3	Fair value determination

### 8.1 Contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the balance sheet but are disclosed and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

**Contingent assets** are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Authority. These are classified as either quantifiable, where potential economic benefit is known, or non-quantifiable. There were no contingent assets for the Authority at 30 June 2025 (2024: Nil).

**Contingent liabilities** are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Authority; or
- present obligations that arise from past events but are not recognised because:
  - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligations; or
  - the amount of the obligations cannot be measured with sufficient reliability.

Contingent liabilities are also classified as either quantifiable or non-quantifiable.

The Authority has the following non-quantifiable contingent liability:

- At 30 June 2025, the Authority has a number of civil litigation matters, for which the Authority may be liable for legal costs if unsuccessful. Due to the diversity of issues associated with these matters and the opportunity for new evidence to be adduced during the court process, it is not possible to reliably quantify the financial effect of litigation and it is therefore impractical to do so.
- As at 30 June 2025, the Authority has a number of prosecutions under review. Due to the diversity of issues associated with these matters it is not possible to reliably quantify the financial effect, and it is therefore impractical to do so.

### 8.2 Financial instruments

#### 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 Authority's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example, taxes, fines and penalties). Such assets and liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation*.

## 8.2 Financial instruments (continued)

### Categories of financial assets under AASB 9 Financial instruments

#### 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 Authority to collect the contractual cash flows; and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interest.

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 Authority recognises the following assets in this category:

- cash and deposits; and
- 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 Authority 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 Authority 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 Authority has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of the Authority's continuing involvement in the asset.

#### Categories of financial liabilities

Financial liabilities at amortised cost are initially recognised on the date they are originated. They are initially measured at fair value plus 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 Authority recognises the following liabilities in this category:

- payables (excluding statutory payables); and
- borrowings (including lease liabilities).

#### 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.

## 8.3 Fair value determination

### Significant judgement: Fair value measurement of assets and liabilities

Fair value determination requires judgement and the use of assumptions. This section discloses the most significant assumptions used in determining fair values for financial reporting purposes. Changes to assumptions could have a material impact on the results and financial position of the Authority.

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.

Building leasehold improvements, plant and equipment, and leased motor vehicles are carried at fair value.

## 8.3 Fair value determination (continued)

### 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 fair value measurement is directly or indirectly observable.
- Level 3 — valuation techniques for which the lowest level input that is significant to fair value measurement is unobservable.

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

The Valuer General Victoria is the Authority's independent valuation agency. In conjunction with the Valuer General Victoria, the Authority 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 value determination is determined, the following disclosures are provided:

- valuation techniques
- details of significant assumptions used in the fair value determination.

### Fair value determination: property, plant and equipment

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 *Fair Value Measurement* on developing unobservable inputs and the application of the cost approach. These clarifications are mandatorily applicable to annual reporting periods beginning on or after 1 January 2024. FRD 103 *Non-Financial Physical Assets* permits Victorian public sector entities to apply Appendix F of AASB 13 *Fair Value Measurement* in their next scheduled formal asset revaluation or interim revaluation process (whichever is earlier).

The last scheduled full independent valuation of all the Authority's non-financial physical assets was performed by the Valuer General Victoria in 2021. Annual fair value assessment for 30 June 2025 using the Valuer General Victoria indices does not identify material changes in value. In accordance with FRD 103 *Non-Financial Physical Assets*, the Authority will reflect Appendix F in its next scheduled formal revaluation in 2026. All annual fair value assessments thereafter will continue compliance with this requirement.

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

### Building leasehold improvements

Buildings are valued using current replacement cost method. An updated valuation of buildings at the MacLeod site was undertaken at 30 June 2021 by independent valuers. The valuation of buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Depreciation rates are reflective of expected lives.

### Plant and equipment

Plant and equipment is held at fair value. When plant and equipment is specialised in use, such that it is rarely sold, fair value is determined using current replacement cost method.

There were no changes in valuation techniques throughout the period to 30 June 2025. For all assets measured at fair value, the current use is considered the highest and best use.

### Leased motor vehicles

Leased motor vehicles are valued using current replacement cost method. The Authority acquires new vehicles and at times disposes of them before the end of their economic life. Depreciation rates set are reflective of expected utilisation of the vehicle.

### 8.3 Fair value determination (continued)

#### Description of significant assumptions applied to fair value measurement

2024 and 2025	Valuation technique	Significant assumption
Building leasehold improvements	Current replacement cost	Building costs Useful life of buildings
Plant and equipment	Current replacement cost	Cost per unit Useful life of plant and equipment
Leased motor vehicles	Current replacement cost	Cost per unit Useful life of vehicles

#### Off-balance sheet

The Authority has accepted financial assurances (bank guarantees) that it may draw down on if required. These have a monetary face value which approximates their carrying value. The value of these financial assurances is \$427.2 million (2024: \$415.5 million).

The Authority has potential financial liabilities which may arise from certain contingencies disclosed in Note 8.1.

## 9. OTHER DISCLOSURES

### Introduction

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

### Structure

9.1	Responsible Persons
9.2	Remuneration of executives
9.3	Related parties
9.4	Subsequent events
9.5	Ex gratia expenses
9.6	Changes in accounting policy
9.7	Glossary of technical terms

### 9.1 Responsible Persons

In accordance with the Ministerial Directions issued by the Minister for Finance under the *Financial Management Act 1994*, the following disclosures are made regarding Responsible Persons for the reporting period.

#### Names

The persons who held the positions of Minister, Responsible Body and Accountable Officer in the Authority are as follows:

Minister for Environment	Steve Dimopoulos MP
Governing Board of Directors	Professor Kate Auty – Chairperson Mr Greg Tweedly – Deputy Chairperson Emeritus Professor Joan Ozanne-Smith AO Ms Kay Rundle Ms Margaret Donnan Dr Catherine Lopes Mr Johnathan Halaliku (25 July 2024 to 30 June 2025) Ms Sarah Thomson (17 December 2024 to 30 June 2025)
Accountable Officer	Lee Miezis – CEO (1 July 2024 to 28 April 2025) Jocelyn Crawford – Interim CEO (29 April 2025 to 30 June 2025)

On 1 July 2018, the *Environment Protection Act 2017* became effective and transitioned the Authority from an Administrative Office of the Department to an Independent Statutory Authority, operating under a new governance structure consisting of a Governing Board as the Responsible Body.

## 9.1 Responsible Persons (continued)

### Remuneration

Remuneration received or receivable by the Accountable Officer (Chief Executive Officer) in connection with the management of the Authority during the reporting period was in the range: \$450,000-460,000 (2024: \$490,000-500,000).

Total remuneration received or due and receivable by the Governing Board from the Authority was in the range of \$330,000-340,000 (2024: \$350,000-\$360,000). The ranges of individual Governing Board member remuneration are outlined below.

	2025	2024
\$0 - \$9,999	-	1
\$20,000 - \$29,999	1	-
\$30,000 - \$39,999	6	7
\$80,000 - \$89,999	1	1
<b>Total number of Board Members</b>	<b>8</b>	<b>9</b>

## 9.2 Remuneration of executives

The number of senior executives, other than the accountable officer, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalents provide a measure of full-time equivalent senior executives over the reporting period.

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided by the Authority, or on behalf of the Authority, in exchange for services rendered. Accordingly, remuneration is determined on an accrual basis.

	2025 (\$ '000)	2024 (\$ '000)
Remuneration of Senior Executives	3,300	3,519
<b>Total remuneration</b>	<b>3,300</b>	<b>3,519</b>
<b>Total number of executives <sup>(i)</sup></b>	<b>16</b>	<b>13</b>
<b>Total annualised employee equivalents <sup>(ii)</sup></b>	<b>11.39</b>	<b>12.24</b>

Notes:

<sup>(i)</sup> The total number of senior executives includes persons who meet the definition of Key Management Personnel of the Authority under AASB 124 *Related Party Disclosures* and are also reported within the related parties note disclosure (Note 9.3).

<sup>(ii)</sup> Annualised employee equivalent is based on paid working hours of 38 ordinary hours per week over the 52 weeks for a reporting period.

## 9.3 Related parties

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

Related parties of the Authority include:

- all key management personnel and their close family members and personal business interests (controlled entities, joint ventures and estates they have significant influence over)
- all Cabinet Ministers and their close family members
- 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.

Key management personnel of the Authority include the Portfolio Minister, members of the Governing Board, the Chief Executive Officer and members of the Executive Leadership Team.

## 9.3 Related parties (continued)

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

	2025 (\$ '000)	2024 (\$ '000)
Remuneration of Key Management Personnel <sup>(i)</sup>	1,987	2,152
<b>Total Remuneration of Key Management Personnel</b>	<b>1,987</b>	<b>2,152</b>

Notes:

<sup>(i)</sup> Key Management Personnel are also reported in the disclosure of remuneration of executive officers (Note 9.2)

### Transactions with key management personnel and other related parties

Given the breadth and depth of Victorian Government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public, for example, 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 requirements.

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

In this context, transactions are only disclosed when they are considered necessary to draw attention to the possibility that the Authority's financial position and net result may have been affected by the existence of related parties, and by transactions and outstanding balances, including commitments, with such parties.

### Significant transactions with government-related parties

During the year, the Authority had the following Victorian government-related entity transactions in respect of its controlled outputs:

	2025 (\$ '000)	2024 (\$ '000)
<b>Receipts</b>		
Amounts recognised as income in the comprehensive operating statement. Grants and levy distributions from the Department of Energy, Environment and Climate Change for the operations of the Authority	115,811	95,237
	<b>115,811</b>	<b>95,237</b>
<b>Payments</b>		
Significant amounts paid to Victorian Government entities <sup>(i)</sup>	15,501	15,307
	<b>15,501</b>	<b>15,307</b>

Notes:

<sup>(i)</sup> Significant amounts paid includes amounts paid for payroll tax, accommodation and motor vehicle leases. The comparative period has been restated to remove duplication.

The Authority administers or manages other activities on behalf of the State (Note 4.2). During the year, the Authority had the following administered transactions with government-related entities: \$471.8 million (2024: \$475.7 million) collected and passed onto the Department from Municipal and Industrial Landfill levy. In addition, the Authority made payments of \$22.2 million (2024: \$27.1 million) into the consolidated fund for other administered (non-controlled) items.

## 9.4 Subsequent events

Subsequent events are events that occur after the reporting period and before the date the financial statements are authorised for issue. The Authority discloses these events as follows:

- adjustments are made to amounts recognised in the financial statements for events where those events provide information about conditions that existed at the reporting date (i.e. adjusting events)
- disclosure is made where the events relate to conditions that arose after the end of the reporting period that are considered to be of material interest (i.e. non-adjusting events).

No events have occurred subsequent to the balance sheet date that would require adjustment to, or disclosure in, the financial report.

## 9.5 Ex gratia expenses

The Authority wrote-off a number of litter fines during the course of the financial year in accordance with its Litter Fine Write-off Policy. The total amount of write-offs for the financial year was \$1.5 million (2024: \$1.3 million).

## 9.6 Changes in accounting policies

There have been no changes in accounting policies during the course of the financial year.

## 9.7 Glossary of technical terms

The following is a summary of the major technical terms used in this report:

### Comprehensive result

Total comprehensive result is the change in equity for the period other than changes arising from transactions with owners. It is the aggregate of net result and other non-owner changes in equity.

### Commitments

Commitments include those operating, capital and other outsourcing commitments arising from non-cancellable contractual or statutory sources.

### Depreciation

Depreciation is an expense that arises from the consumption through wear or time of a produced physical or intangible asset. This expense is classified as a 'transaction' and so reduces the 'net result from transactions'.

### Effective interest rate

The real annual return on any interest-paying investment when the effects of compounding over time are taken into account.

### Employee benefits expenses

Employee benefits expenses include all costs related to employment including wages and salaries, leave entitlements, redundancy payments and superannuation contributions.

### Financial asset

A financial asset is any asset that is:

- (a) cash
- (b) an equity instrument of another entity
- (c) a contractual or statutory right:
  - (i) to receive cash or another financial asset from another entity; or
  - (ii) to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity; or
- (d) a contract that will or may be settled in the entity's own equity instruments and is:
  - (i) a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; or
  - (ii) a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

## 9.7 Glossary of technical terms (continued)

### Financial instrument

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets or liabilities that are not contractual (such as statutory receivables or payables that arise as a result of statutory requirements imposed by governments) are not financial instruments.

### Financial liability

A financial liability is any liability that is a contractual or statutory obligation:

- (a) to deliver cash or another financial asset to another entity; or
- (b) to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity.

### Financial statements

A complete set of financial statements comprises:

- (a) a comprehensive operating statement for the period
- (b) a balance sheet as at the end of the period
- (c) a statement of changes in equity for the period
- (d) a statement of cash flow for the period
- (e) notes, comprising a summary of significant accounting policies and other explanatory information
- (f) comparative information in respect of the preceding period as specified in paragraph 38 of AASB 101 Presentation of Financial Statements
- (g) a balance sheet as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statement, or when it reclassifies items in its financial statements in accordance with paragraph 41 of AASB 101 Presentation of Financial Statements

### Grants and other transfers

Transactions in which one unit provides goods, services, assets (or extinguishes a liability) or labour to another unit without receiving approximately equal value in return. Grants can either be operating or capital in nature.

While grants to governments may result in the provision of some goods or services to the transferor, they do not give the transferor a claim to receive directly benefits of approximately equal value. For this reason, grants are referred to by the AASB as involuntary transfers and are termed non-reciprocal transfers.

Receipt and sacrifice of approximately equal value may occur, but only by coincidence. For example, governments are not obliged to provide commensurate benefits, in the form of goods or services, to particular taxpayers in return for their taxes.

Grants can be paid as general-purpose grants which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants which are paid for a particular purpose and/or have conditions attached regarding their use.

### Intangible assets

Intangible assets represent identifiable non-monetary assets without physical substance.

### Interest expense

Costs incurred in connection with the borrowing of funds include interest on bank overdrafts and short-term and long-term borrowings, amortisation of discounts or premiums relating to borrowings, interest component of lease repayments, and the increase in financial liabilities and non-employee provisions due to the unwinding of discounts to reflect the passage of time.

### Interest income

Interest income includes unwinding over time of discounts on financial assets and interest received on bank term deposits and other investments.

### Leases

Leases are rights conveyed in a contract, or part of a contract, the right to use an asset (the underlying asset) for a period of time in exchange for consideration.

## 9.7 Glossary of technical terms (continued)

### Net result

Net result is a measure of financial performance of the operations for the period. It is the net result of items of income, gains and expenses (including losses) recognised for the period, excluding those that are classified as other non-owner changes in equity.

### Net result from transactions (net operating balance)

Net result from transactions or net operating balance is a key fiscal aggregate and is income from transactions minus expenses from transactions. It is a summary measure of the ongoing sustainability of operations. It excludes gains and losses resulting from changes in price levels and other changes in the volume of assets. It is the component of the change in net worth that is due to transactions and can be attributed directly to government policies.

### Non-financial assets

Non-financial assets are all assets that are not 'financial assets'. It may include land, buildings infrastructure, plant and equipment and intangible assets.

### Other economic flows

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. These include gains and losses from disposals, revaluations and impairments of non-current physical and intangible assets; actuarial gains and losses arising from defined benefit superannuation plans; fair value changes of financial instruments and agricultural assets; and depletion of natural assets (non-produced) from their use or removal. In simple terms, other economic flows are changes arising from market re-measurements.

### Payables

Includes short and long-term trade debt, trade creditors, grants and interest payable.

### Receivables

Includes amounts owing from short- and long-term trade credit, accounts receivable, accrued investment income, grants, taxes and interest receivable.

### Sales of goods and services

Refers to income from the direct provision of goods and services and includes fees and charges for services rendered, sales of goods and services, fees from regulatory services and work done as an agent for private enterprises. User charges include income from the sale of goods and services income.

### Supplies and services

Supplies and services generally represent cost of goods sold and the day-to-day running costs, including maintenance costs, incurred in the normal operations of the Authority.

### Transactions

Transactions are those economic flows that are considered to arise as a result of policy decisions, usually an interaction between two entities by mutual agreement. They also include flows within an entity such as depreciation where the owner is simultaneously acting as the owner of the depreciating asset and as the consumer of the service provided by the asset. Taxation is regarded as mutually agreed interactions between the government and taxpayers.

Transactions can be in kind (for example, assets provided/given free of charge or for nominal consideration) or where the final consideration is cash. In simple terms, transactions arise from the policy decisions of the government.



Image taken from Marysville, Victoria

## Glossary

### Citizen science

The collection and analysis of environmental data by community members in partnership with our scientists.

### Compliance

A general term for a duty holder meeting their legal or statutory obligations.

### Duty holder

Anyone with obligations under the Environment Protection Act and has an EPA registration, permit or licence.

### Environmental justice

Addressing injustice when marginalised communities are harmed by hazardous waste and pollution.

### Financial assurance

Working as a security deposit, this regulatory tool helps prevent the community bearing the cost of cleaning up a contaminated site.

### FTE

Full-time equivalent.

### FOI

Freedom of information.

### GED

General environmental duty - requires any person who is engaging in an activity that may pose a risk of harm to human health or the environment from pollution or waste to minimise those risks so far as reasonably practicable.

### ICT

Information and communication technology.

### OHS

Occupational health and safety.

### OVIC

Office of the Victorian Information Commissioner.

### Permissions

An EPA registration, permit or licence.

### PFAS

Per- and polyfluoroalkyl substances, a group of more than 4,000 chemicals.

### PM2.5 and PM10

Relating to air quality, fine particles which can impact health when breathed in.

### Reportable priority waste

A subset of priority waste and carries the highest level of regulatory controls and duties. This type of waste usually poses the greatest risk to human health and the environment. It includes solvents, acids and contaminated soils.

### Sector consultation groups

Six groups of industry representatives from:

- Agriculture
- Construction
- Resources, energy and extraction
- Small business and manufacturing
- Waste and recycling
- Water.

### SRI

Statement of regulatory intent.

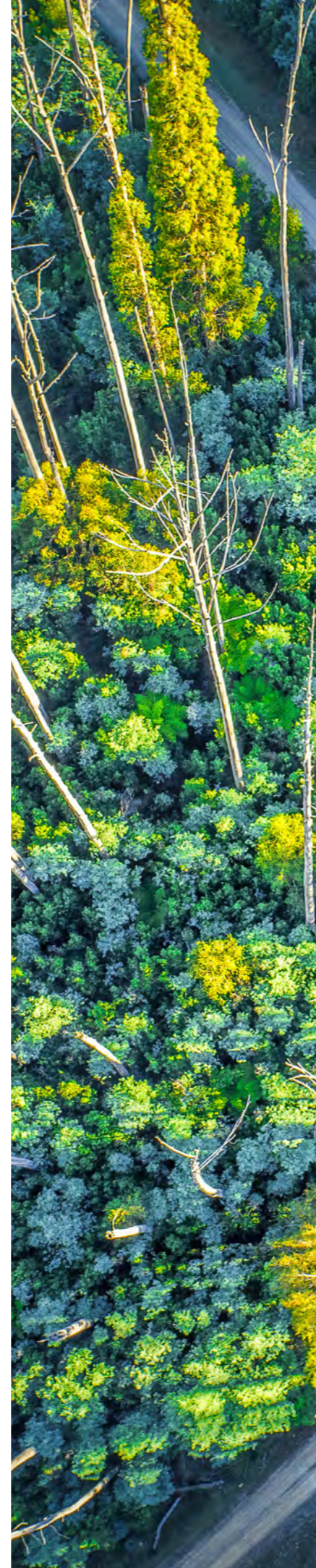


Image taken from Marysville, Victoria

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Protection  
Authority Victoria



Image of Yarra Valley, Victoria

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