



VICTORIA POLICE



VICTORIA POLICE ANNUAL REPORT 2023-24

Publication information

Victoria Police respectfully acknowledges the Traditional Owners of the country throughout Victoria. We pay our respects to Elders, past and present, and continue to recognise and embrace the fact that Aboriginal people are connected to the oldest, continuous culture and history.

Published October 2024

Authorised and published by Victoria Police

Victoria Police Centre
311 Spencer Street, Docklands VIC 3008
police.vic.gov.au

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted in any form or by any means without the prior written permission of the State of Victoria (through Victoria Police).

© State of Victoria (Victoria Police) 2024

This publication is copyright. No part may be reproduced by any process except in accordance with the provisions of the *Copyright Act 1968*.

Disclaimer

This publication may be of assistance to you, but the State of Victoria and its employees do not guarantee that the publication is without flaw of any kind or is wholly appropriate for your particular purposes and therefore disclaim all liability for any error, loss or other consequence which may arise from you relying on any information in this publication.

Accessibility

This publication is available in a Web Content Accessibility Guidelines (WCAG 2.0) compliant format at: police.vic.gov.au/annual-report

Design and editorial services: Think Productions

Print production: Finsbury Green

ISSN 2202-9672 (Print)

ISSN 2202-9680 (Online)

Responsible body's declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present Victoria Police's Annual Report for the year ending 30 June 2024.



Shane Patton APM

Chief Commissioner of Police
21 October 2024

CONTENTS

Foreword from the Chief Commissioner of Police	2	Procurement complaints	33
1 Our organisation	3	<i>Compliance with the Freedom of Information Act 1982</i> ..	33
Our values	3	Compliance with the <i>Building Act 1993</i>	34
Our services.....	3	Competitive neutrality policy	34
Our operating environment.....	4	Compliance with the <i>Public Interest Disclosure Act 2012</i> .	34
Our organisational structure.....	4	Compliance with the <i>Carers Recognition Act 2012</i>	35
Senior leadership group	6	Compliance with the <i>Disability Act 2006</i>	36
Committees	6	Compliance with other legislation	36
Oversight and assurance.....	7	Environmental performance indicators	43
Risk management	8	Asset Management Accountability Framework maturity	
Strategic planning	8	assessment.....	49
2 Our people	9	Additional departmental information available on request..	50
Workforce overview.....	9	Victoria Police financial management compliance	
A commitment to equality and inclusivity	9	attestation statement 2023–24	50
Employment conditions	11	Compliance with DataVic Access Policy.....	50
2023–24 Honours and awards.....	11	Licensing and regulation.....	50
Occupational health, safety and wellbeing.....	11	Drink driving detection	51
3 Our performance	13	Comparative workforce data	52
Performance summary.....	13	6 Aboriginal-focused initiatives and outcomes	57
Performance against objective indicators	13	Complaints handling	59
Performance against output measures for policing and		Cautions	63
community safety.....	15	7 Financial performance and financial statements	64
Road safety.....	18	Comprehensive Operating Statement.....	69
Financial performance	18	Balance Sheet.....	70
4 Year in review	20	Statement of Changes in Equity	71
<i>Keeping You Safe: Victoria Police Strategy 2023–2028</i> ..	21	Cash Flow Statement.....	72
<i>2023–24 Victoria Police Corporate Plan</i>	21	1. About this report.....	73
Policing	21	2. Funding delivery of our services.....	75
People	23	3. The cost of delivering services	78
Partnerships	25	4. Administered items.....	82
5 Other disclosures	29	5. Key assets available to support output delivery.....	84
Local Jobs First.....	29	6. Other assets and liabilities.....	92
Social procurement framework.....	29	7. Financing our operations.....	95
Information and communication technology expenditure		8. Risks, contingencies and valuation judgements	102
Government advertising expenditure	30	9. Other disclosures	115
Consultancy expenditure	31	8 Appendices	121
Disclosure of major contracts	31	Appendix A: Disclosure index	121
Reviews and studies expenditure	31	Appendix B: Budget portfolio outcomes.....	123
Disclosure of emergency procurement.....	33	Appendix C: 2023–24 Honours and awards	128
		Appendix D: Acronym glossary	129

FOREWORD FROM THE CHIEF COMMISSIONER OF POLICE

In accordance with the *Financial Management Act 1994*, I am pleased to present the Victoria Police Annual Report for the reporting period ending 30 June 2024. This report is a record of our performance against a range of statutory requirements and the Government's budget performance measures. It includes an overview of our programs, initiatives, and achievements over the past 12 months.

2023–24 in review

Victoria Police worked closely with communities and partner agencies to address key community safety concerns. This involved recognising and responding to social, economic and technological changes, as well as modernising key systems, processes and services.

We employed a range of proactive and specialist policing roles to prevent and respond to child and youth offending and victimisation.

Through the Embedded Youth Outreach Program (EYOP), we provided a joint response to young people at high risk of antisocial or criminal behaviour and/or victimisation. The program aims to engage with at-risk young people and their families before further offences or serious crimes take place. Throughout 2023–24, we undertook work to expand EYOP, and on 1 July 2024, the program was successfully expanded to the Brimbank, Melton and Greater Shepparton areas.

In July 2023, we released the *Victoria Police Youth Gang Strategy 2023–2026*. The strategy directs our efforts to prevent youth gang membership and detect and disrupt violent and threatening behaviour from youth gangs. Key areas of focus include greater engagement and collaboration with the community and stakeholders through building police capacity and capability to respond to the evolving youth gang environment. The strategy complements and builds upon the work of Operation Alliance, our overarching operation targeting the harm caused by youth gangs and connected youth offenders.

In October 2023, Operation Park was established to oversee operational activities related to the Israel-Gaza conflict, with a focus on policing protests and demonstrations related to the conflict. Taskforce Lunar was also established in response to an increasing number of arsons on tobacco stores and other premises linked to organised crime syndicates' involvement in the illicit tobacco trade.

We are committed to a reduction in the representation of Aboriginal people in the criminal justice system. Following my appearance before the Yoorrook Justice Commission in May 2023, I felt it was important that I do everything within my power to make a real difference. In March 2024 I was proud to sign a



Statement of Commitment to ensure we continue driving change by collaborating and building trust with Aboriginal community members. This Statement outlines the actions Victoria Police will take from 2023 to 2025. We have partnered with Aboriginal community members to ensure these actions are implemented, monitored, and deliver tangible outcomes.

Road safety remains one of our key priorities. To keep the community safe on our roads, we targeted intentional high-risk driving, rural roads, speeding, impaired driving, seatbelts, restraints and distracted and unauthorised drivers. Throughout the year, we conducted various operations to minimise road trauma risks, contributing to the removal of dangerous drivers from Victorian roads and promoting general deterrence. Holidays continue to be high-risk periods on Victorian roads. In addition to local operations, we delivered eight state-wide road policing operations to coincide with major holiday periods and public holiday long weekends.

In our commitment to deliver a safer Victoria, we prioritise community safety as the foundation of everything we do.

A handwritten signature in black ink that reads "Shane Patton". The signature is written in a cursive, flowing style.

Shane Patton APM
Chief Commissioner
Victoria Police

1 OUR ORGANISATION



Victoria Police was established in 1853 and provides policing services to the Victorian community 24 hours a day, seven days a week. Our mission is to keep everyone safe.

Our vision is for a community in which:

- everyone is safe and feels safe
- those affected by crime feel supported
- those who break the law are held to account
- police work with the community and our partners to prevent crime, reduce harm and build a better, safer Victoria.

Our role, as defined by the *Victoria Police Act 2013*, is to serve the Victorian community and uphold the law to promote a safe, secure, and orderly society. We achieve this by:

- preserving the peace
- protecting life and property
- preventing the commission of offences
- detecting and apprehending offenders
- helping those in need of assistance

Our values

Our organisational values underpin our policies, procedures, and practices and how employees interact with the community and each other.

Respect

Everyone is treated fairly and with dignity and feels valued and included.

Leadership

Being people-focused, confident but still humble and committed to living our values.

Professionalism

Being accountable, transparent and committed to maintaining the highest standards of conduct.

Support

Having empathy and being genuinely committed to responding to the needs and wellbeing of others.

Integrity

Acting with honour, being fair and respectful of both the law and human rights.

Safety

Safety is at the heart of our purpose, it is fundamental to, and underpins, everything we do.

Flexibility

Providing a service that is agile and evolves with the community's needs.

Our services

Our services include:

- responding to calls for assistance in matters of personal and public safety, emergencies, and serious incidents
- preventing crime through a range of proactive community safety programs
- detecting and investigating offences and bringing to justice those responsible for committing them
- providing a visible presence within the community and at major events
- supporting the judicial process to achieving efficient and effective court case management, providing safe custody for alleged offenders, supporting victims, and ensuring fair and equitable treatment of victims and offenders
- providing professional prosecution services to support judicial proceedings
- assisting coroners with their investigations into deaths and fires, and supporting to our members who are investigating matters on behalf of coroners
- managing and support major emergency responses with other agencies
- promoting safe road-user behaviour
- conducting private security and firearms licensing
- conducting national police record and fingerprint checks.

For further information about our services, including regional maps, please visit our website: police.vic.gov.au

Victoria Police regions

We provide policing services to the Victorian community 24 hours a day, seven days a week across the following four regions:

- Western Region — the largest geographic area covering 60 per cent of the state, across six divisions
- North West Metro Region — encompassing inner, western and northern areas of Melbourne, across five divisions
- Southern Metro Region — aligned to the southern metropolitan region, across four divisions
- Eastern Region — a geographically-diverse region, incorporating metropolitan, rural, and alpine areas, across six divisions.

These regional boundaries correspond with other Victorian Government departments, enhancing cross-government service delivery, particularly in emergency management.

Our operating environment

Victoria Police operates under the *Victoria Police Act 2013* (the Act). Disclosures required under the Act and other legislation, as well as additional reporting requirements, are presented in Chapter 5 – Other disclosures.

Our organisational structure

The Chief Commissioner of Police is supported by four Deputy Commissioners and two Deputy Secretaries.

The Deputy Commissioner, Regional Operations has overall responsibility and oversight of all four police regions and the State Emergencies and Support Command.

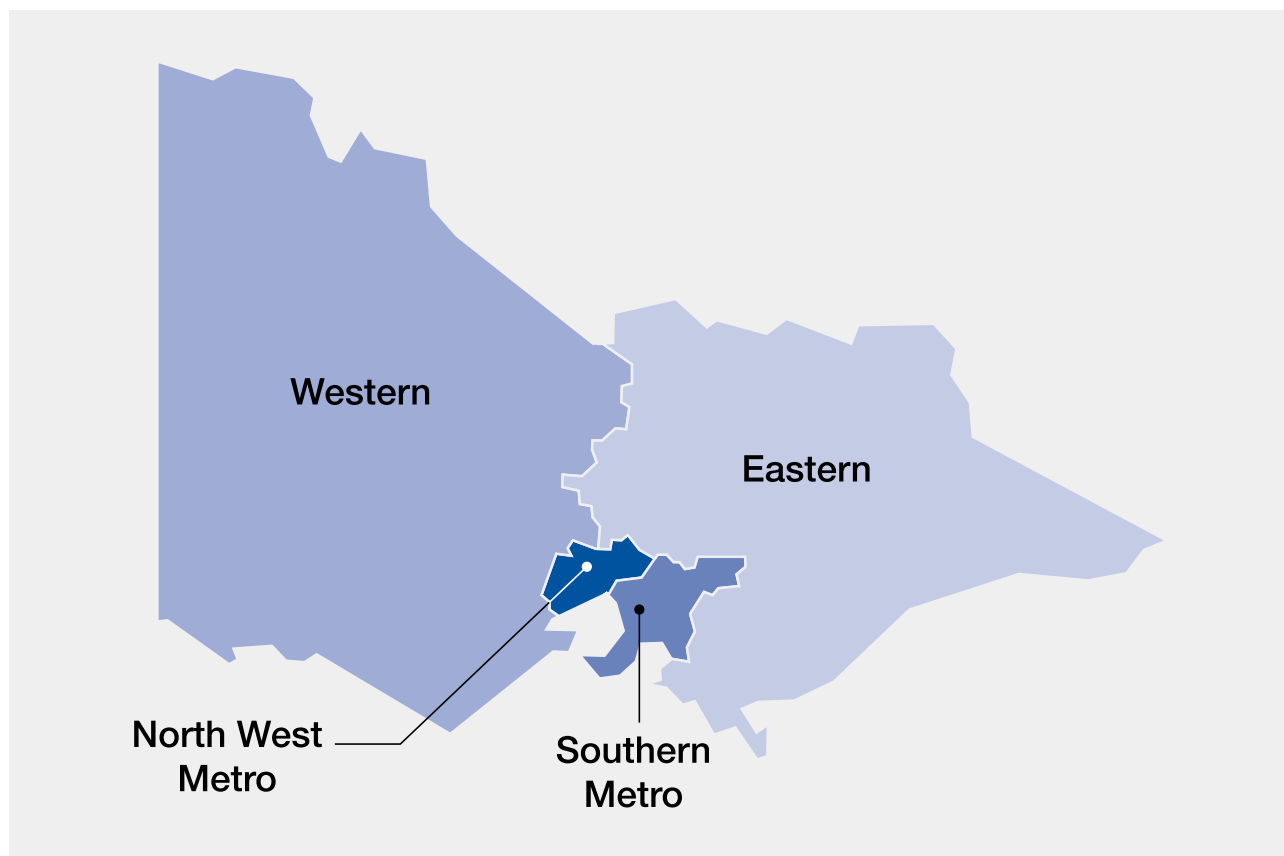
The Deputy Commissioner, Specialist Operations has overall responsibility and oversight of the Family Violence Command; Forensic Services Department; Legal Services Department; and Road Policing Command.

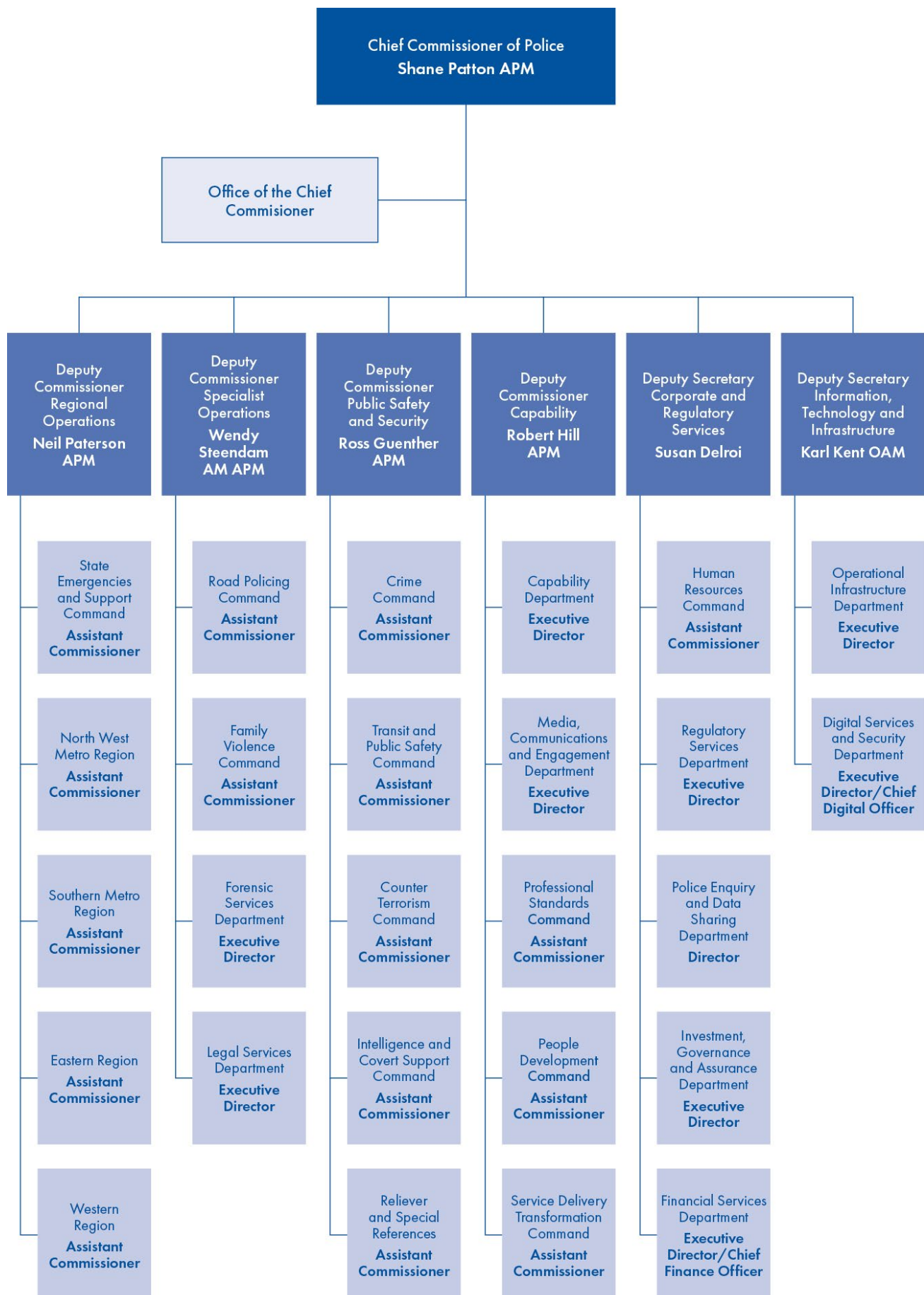
The Deputy Commissioner, Public Safety and Security has overall responsibility and oversight of the Counter Terrorism Command; Crime Command; Intelligence and Covert Support Command; Transit and Public Safety Command; and Reliever and Special References.

The Deputy Commissioner, Capability has overall responsibility and oversight of the Capability Department; Media, Communications and Engagement Department; People Development Command; Professional Standards Command; and Service Delivery Transformation Command.

The Deputy Secretary, Corporate and Regulatory Services has overall responsibility and oversight of the Financial Services Department; Investment, Governance and Assurance Department; Human Resources Command; Regulatory Services Department; and Police Enquiry and Data Sharing Department.

The Deputy Secretary, Information Technology and Infrastructure Services has overall responsibility and oversight of the Digital Services and Security Department and Operational Infrastructure Department.





Senior leadership group

Executive Command Board

The Executive Command Board comprises the Chief Commissioner, all Deputy Commissioners and Deputy Secretaries, and is the primary decision-making body for Victoria Police. The board is responsible for providing leadership, strategic direction and oversight for the organisation, setting culture and modelling appropriate behaviours. As of 30 June 2024, the members of the Executive Command Board are:

- Shane Patton APM — Chief Commissioner of Police
- Wendy Steendam AM APM — Deputy Commissioner, Specialist Operations
- Ross Guenther APM — Deputy Commissioner, Public Safety and Security
- Neil Paterson APM — Deputy Commissioner, Regional Operations
- Robert Hill APM — Deputy Commissioner, Capability
- Susan Delroi — Deputy Secretary, Corporate and Regulatory Services
- Karl Kent OAM — Deputy Secretary, Information Technology and Infrastructure Services.

Decision-making committees

Committee	Focus
Executive Command Board – meets weekly on contemporary issues and meets monthly on strategic issues	The primary decision-making and oversight body for Victoria Police on matters that have organisation-wide impacts including, but not limited to: strategic and long-term priorities; new policy and strategic projects; financial and resourcing matters; risk management; major investment and organisational reform.
Asset Strategy Committee – meets every three months	Provides oversight and governance of the strategic direction and policy priorities of asset management for Victoria Police. Also improves asset management maturity and capability. It does this through its approval of the Asset Management Strategy, Asset Management Plans for each asset class, and endorsement of asset management improvement plans. Supports the Chief Commissioner of Police and Audit and Risk Committee to fulfill their responsibilities under the Victorian Government Asset Management Accountability Framework.
Digital Transformation Committee – meets every two months	Provides a strategic focus on digital innovation; technology project delivery and operations; information management and cyber security. Supports the implementation of the strategy to digitally transform Victoria Police by leading cultural change and providing advice to Executive Command regarding strategic directions and digital investment priorities. Provides oversight and advice on enterprise information management and security related priorities, governance, risk management and compliance with organisational and government Information Management Frameworks, policies, strategic direction, and associated standards.
First Peoples Committee – meets quarterly	Provides oversight for the implementation, delivery, monitoring and acquittal of the actions outlined in the Chief Commissioner's Statement of Commitment, which sets out areas where Victoria Police will take action over 2023–25. The committee is co-chaired by the Deputy Commissioner, Capability and the co-chair of the Aboriginal Justice Caucus.
Operations Committee – meets quarterly	Provides a risk-based approach to identifying, coordinating, and responding to significant community safety issues with a progressive focus on developing policing services. Provides a strategic focus on potential policy changes required to support both the internal and external operating environment.

Command

Command is made up of the Chief Commissioner of Police, all Deputy Commissioners, Deputy Secretaries, Assistant Commissioners, Executive Directors, Commanders, and Directors. Command meets three times a year to discuss emerging community and organisational issues and strategic goals.

Delegations

The Chief Commissioner is the Chief Constable and the Chief Executive Officer of Victoria Police under the *Victoria Police Act 2013* and the *Public Administration Act 2004* respectively. The Chief Commissioner of Police may delegate duties, functions and powers to employees at differing ranks and levels. Decision-making occurs through Instruments of Delegation and through functional lines across the organisational and governance structures, as set out and approved by the Chief Commissioner of Police.

Committees

Victoria Police is supported by several standing executive, corporate and advisory committees ensuring corporate governance focus on strategic objectives, managing relevant risks, and improving organisational performance.

Committee	Focus
Police Procurement Board – meets every two months	Ensures our procurement strategy delivers effective outcomes that support organisational requirements, drives value, and ensures that procurement activity is conducted efficiently and in accordance with the commercial policy, processes and practices prescribed by the <i>Financial Management Act 1994</i> , Victorian Government Purchasing Board and the <i>Project Development and Construction Management Act 1994</i> .
Safety, People and Culture Committee – meets every two months	Provides strategic direction regarding the development of safety, people and culture-related policies, strategies, plans and frameworks. Shapes organisational responses to emerging safety, people and culture-related issues, risks, and trends. Oversees safety and people and culture-related priorities, initiatives, and projects.
State Tasking and Coordination – meets monthly	Leads the tasking and coordination process at the state level. The committee supports work units to address organisational priorities. It seeks to ensure that regions and commands deploy operational resources to maximum effect to enhance community safety in line with <i>Keeping You Safe: Victoria Police Strategy 2023–2028</i> .

Advisory committees

Committee	Focus
Audit and Risk Committee ^(a) – meets once every three months (plus one special meeting to review Victoria Police’s annual financial statements)	Required by the Standing Directions 2018 of the Minister for Finance under the <i>Financial Management Act 1994</i> , the Audit and Risk Committee provides independent assurance and assistance to the Chief Commissioner of Police regarding our financial, risk, control, and compliance frameworks, in addition to our external accountability responsibilities. Maintains effective communication with external auditors and considers recommendations from internal and external auditors.
Victoria Police Finance Board ^(a) – meets monthly	Provides oversight of our financial management to the Victorian Government and the Chief Commissioner of Police. Provides advice on new initiatives that may assist with longer-term budget reparation and alternatives to offset permanent cost drivers and funding misalignments. The board is co-chaired by the Department of Treasury and Finance (DTF) Secretary and Chief Commissioner of Police.

Notes:

(a) Committee includes independent members.

Oversight and assurance

Audit and Risk Committee

The Audit and Risk Committee is established under the *Financial Management Act 1994*. Its objective is to provide independent assurance and assistance to the Chief Commissioner of Police in relation to our risk, control and compliance framework, and external accountability responsibilities.

The committee has no executive powers, except those expressly provided by the Standing Directions 2018 (Standing Directions) of the Minister for Finance, and powers that may be delegated to it from time to time by the Chief Commissioner of Police.

All committee members are external to, and independent of, Victoria Police. The Audit and Risk Committee members as of 30 June 2024 were:

- Sandra (Sam) Andersen (Chair) LLB CPA FAICD FFin
- Leanne Close APM
- David Cullen
- Megan Haas
- Ramaswamy (Narayan) Prasad MBA FCPA GAICD.

Internal audit

In accordance with the Standing Directions issued under the *Financial Management Act 1994*, Victoria Police maintains an internal audit function (Standing Direction 3.2.2 – Internal Audit). Where the requirement to have an internal audit function arises, internal audit provides independent and objective assessment of the efficacy of the organisation’s governance, risks, and controls. As required by the Standing Direction, the internal audit function must be independent of management.

In 2023–24, our internal audit function continues as a co-sourced arrangement under commercial contract with KPMG. Our internal audit program includes compliance and performance reviews, with outcomes and mitigation actions reported to the Executive Command Board and the Audit and Risk Committee.

Continuous auditing

Our Continuous Auditing Programs continued in 2023–24. Continuous audit activities use data analytics to identify control issues across key business processes and systems, providing ongoing assurance and timely insight into risk and control issues to senior management. The results of all Continuous Auditing Programs are reported to the Audit and Risk Committee quarterly.

Other organisation reviews

Victoria Police may receive recommendations to enhance business practices through reviews, audits, and inquiries that are conducted internally, or by external agencies and oversight bodies. These reviews generally result in mitigation strategies aimed at addressing the risks identified in the findings.

External reviews of Victoria Police are undertaken by a range of bodies including:

- Victorian Auditor-General's Office (VAGO)
- Victorian Ombudsman
- Independent Broad-based Anti-corruption Commission (IBAC)
- Office of the Victorian Information Commissioner
- Victorian Equal Opportunity and Human Rights Commission
- Coroners Court of Victoria.

We may also assist in other public inquiries including but not limited to Royal Commissions and Parliamentary Inquiries.

Risk management

Under Standing Direction 3.7.1 – *Risk Management Framework and Processes*, Victoria Police must apply the 2020 Victorian Government Risk Management Framework. We must consider material risks in decision-making, and appropriately manage risk taking into account our obligations, constraints, and objectives. Effective risk management enhances service delivery and community safety outcomes.

The Victorian Government Risk Management Framework describes the minimum risk management requirement to demonstrate that risks are managed effectively. It adopts the *ISO 31000:2018 Risk management – Guidelines*, an internationally accepted basis for best practice risk management.

Risk management obligations include the requirement that risk considerations are documented and reflected in the organisation's overall governance, strategic planning, performance management, financial management and service delivery processes and outcomes.

The Victoria Police Risk Management Framework aligns to the Victorian Government Risk Management Framework and incorporates the Victoria Police Risk Appetite Statement and risk evaluation matrix. Strategic risks are managed collaboratively and reported on regularly. Executive Command Board recognises risk management as an integral part of organisational culture, policies, systems, and processes required to ensure community safety. Executive Command Board is committed to advancing a positive risk culture to enhance understanding by all employees and contractors.

This will support employees to manage risks in their areas of responsibilities through sound risk management practices.

Strategic planning

The *Keeping You Safe: Victoria Police Strategy 2023–2028* (Keeping You Safe) sets our organisational direction and focus. It ensures that we continue to deliver policing, law enforcement and crime prevention activities in an evolving operational environment, keeping the Victorian community safe.

We will continue to realise the vision set out in Keeping You Safe through a suite of initiatives and projects under the pillars of:

- Policing — highly visible and responsive policing
- People — skilled people, ready and able to respond
- Partnerships — strong partnerships across community, government and business.

These commitments are realised through activities undertaken by regions, departments, and commands, reflected in their annual plans and reported publicly in the Victoria Police Corporate Plan. Published annually in August, the Corporate Plan forms part of an integrated organisational planning framework and maintains focus across the organisation. It is refreshed every year to reflect changes in government and organisational objectives, emerging priorities, and community safety needs.

2 OUR PEOPLE



Victoria Police is committed to building and maintaining a safe, respectful, and inclusive workplace and culture that embraces diversity and equality. The health, safety and wellbeing of our people is integral to achieving our primary role of delivering a safer Victoria.

Workforce overview

Victoria Police has 21,715 employees made up of police officers, protective services officers (PSOs), police custody officers (PCOs) and Victorian Public Service (VPS) employees. Further details about our workforce numbers can be found in Chapter 5 – Other disclosures.

Full-time equivalent (FTE) summary

Employees (FTE)	As of 1 July 2023	As of 29 June 2024
Police	15,842	16,059
Police recruits	216	100
PSOs	1412	1417
Reservists	2	2
PCOs	346	325
VPS employees	3507	3811
Total	21,326	21,715

Notes:

This table is prepared in accordance with Financial Reporting Direction (FRD) 29 Workforce Data disclosure requirements and therefore excludes employees who were not on salary at the end of the last pay period of the financial year (which ended 29 June 2024 for 2023–24 and 1 July 2023 for 2022–23).

Due to rounding, the FTE total may not tally, as the figures have been rounded to the nearest whole number, in line with FRD 29.

PCOs are VPS employees and are listed separately.

This table excludes employees who are employed within statutory and nationally funded bodies administered by Victoria Police.

A commitment to equality and inclusivity

Victoria Police is committed to building and maintaining a safe, respectful, and inclusive workplace by improving our culture and practices for the benefit of our people and the community.

Gender equality

The *Equal, Safe & Strong: Victoria Police Gender Equality Strategy 2020–2030* sets out our plan to achieve sustainable gender equality in Victoria Police by 2030. The strategy provides the foundation for regular action plans that will hold Victoria Police accountable for gender equality outcomes.

Equal, Safe & Strong: Victoria Police Gender Equality Action Plan 2022–2024 identifies priorities and directs our efforts through 29 actions aligned to the following outcome areas:

- Our culture recognises and promotes the value of gender equality.
- Leaders take ownership and proactively sustain gender equality outcomes.
- The community has trust in our response to gendered violence.
- Gender does not restrict access to flexible work, recruitment, or progression.
- Employees have confidence in our response to gendered workplace harm.
- Gendered workplace harm is minimised.

There is a requirement under the *Gender Equality Act 2020* that a Gender Impact Assessment is applied to all new and amended policies, programs and services. In accordance with this and the Gender Equality Action Plan, there is a requirement for Gender Impact Assessments to be applied to internal policies, programs and services and this is now standard business practice. Under the action plan, we also completed our two-yearly gender audit, as required by the Act, creating a Monitoring, Evaluation and Learning Framework to measure outcomes towards the Gender Equality Action Plan and integrate learnings into the development of future action plans.

Diversity and inclusion framework

Our *Diversity and Inclusion Framework 2023–2030* aims to bring diversity, inclusion, and a sense of purpose and belonging into the leadership and operational frameworks of our organisation and supports the Gender Equality Strategy.

The framework identifies numerous actions that impact all priority diversity portfolios that are required to address diversity and inclusion culture and practices. The framework, which is supported by four inclusion action plans, focuses on long-term transformation, knowledge building, capability, performance, and accountability to promote a diverse and progressive workforce. The inclusion action plans were informed by extensive internal and external stakeholder engagement.

Aboriginal and Torres Strait Islander Inclusion Action Plan 2023–2025

Building relationships with Aboriginal and Torres Strait Islander employees is imperative if we are to set the foundations for moving together towards self-determination and cultural safety in our organisation and in our service to the Aboriginal and Torres Strait Islander community.

This inclusion action plan details six actions that we will undertake to improve the workplace experience of Aboriginal and Torres Strait Islander employees. These are:

- strengthening applicant attraction strategies
- establishing a mentoring program
- holding an annual forum
- self-determination reform
- establishing a centralised Aboriginal Community Liaison Officer coordination function
- enhancing the Aboriginal Cultural Awareness Training undertaken by all employees.

Access and Inclusion Action Plan 2023–2024

This inclusion action plan details six actions underway to improve the workplace experience of employees with disability. These are:

- promoting the uptake of special measures specified in the *Equal Opportunity Act 2010* for VPS positions
- reviewing and upgrading accessibility of our intranet
- developing an accessibility checklist for the content and delivery of training and development programs
- reviewing and promoting the reasonable adjustment guide and passport
- developing a formal process to ensure all software and applications are accessible for employees with disability
- ensuring all new construction and major renovations are fully accessible.

CALD Inclusion Action Plan 2023–2024

We are proud to have a multicultural workplace, rich with people from diverse faiths, who speak diverse languages and have diverse ethnic backgrounds.

This inclusion action plan details three actions underway to improve the workplace experience of employees of culturally and linguistically diverse (CALD) backgrounds. These are:

- developing and implementing a mentoring program for CALD employees
- strengthening applicant attraction for people of CALD backgrounds
- developing a pilot CALD Peer Support program.

LGBTIQ+ Inclusion Action Plan 2023–2024

This inclusion action plan details three actions underway to improve the workplace experience of employees who identify as lesbian, gay, bisexual, transgender, intersex, queer/questioning and/or asexual (LGBTIQA+). These are:

- development of an LGBTIQA+ liaison officer recruitment network
- creation of an LGBTIQA+ liaison officer workplace support guide
- development and promotion of guidelines for an inclusive workplace plan for trans and gender diverse employees and allies.

Progress towards completing the 55 Gender Equality and Diversity and Inclusion actions is monitored and governed by our Gender Equality and Inclusion Outcomes Committee.

Key diversity and inclusion achievements in our workforce

During 2023–24, we held our second annual Aboriginal employee forum. The forum provided an opportunity for our employees to share stories of the cultural burden experienced within their roles and to discuss the support they need to feel safe both in their roles and their communities.

We supported the establishment and launch of the new Hindu Employee Network run by and for our Hindu employees. The network strives to create safe and inclusive space across the organisation to build stronger bonds and share valuable information about Hindu culture and traditions.

We retained our silver tier employer status in the Australian Workplace Equality Index in 2023–24. The Australian Workplace Equality Index is a measure of our inclusion of LGBTIQA+ employees. We also conducted trans and gender diverse inclusion awareness training.

We are committed to employment practices and standards that are fair, equitable and inclusive by improving our capacity to employ, develop and retain people with disability. During 2023–24, we launched disability awareness training. The training aims to build disability confidence in all employees by covering disability essentials, workplace adjustments and inclusive recruitment. This demonstrates our ongoing commitment to employees and the Victorian community to achieve the whole-of-government target of 12 per cent of VPS staff being people with disability by 2025.

Victoria Police Diversity Recruitment Program

The Victoria Police Diversity Recruitment Program was a partnership with:

- Jesuit Social Services
- Victoria University
- AMES Australia
- African-Australian Multicultural Employment and Youth Services
- Matchworks
- Maurice Blackburn Lawyers
- Jobs Victoria
- Department of Education.

This program supported applicants from culturally-diverse communities (including Aboriginal and Torres Strait Islander, Māori or Pasifika applicants and applicants who are of Middle Eastern, East and South Asian, South American and African heritage) to prepare and navigate the recruitment process to become police officers, PSOs or PCOs.

The program started in 2018 and was expanded to a 15-week accredited course where students were taught entrance exam preparation skills, fitness, swimming and first aid. All participants were matched with a Victoria Police mentor, attended a tour of the Victoria Police Academy and received presentations from guest speakers throughout the course. Upon completion, Jesuit Social Services provided help during the recruitment phase and staff from our Centre for Law and Operational Development coordinated ongoing help and mentoring during training at the Victoria Police Academy.

Since 2018, 202 people from more than 53 cultures have completed the 15-week program. In 2023–24, 18 course participants graduated from the Victoria Police Academy, including 13 police officers, two PSOs and three PCOs.

The Victoria Police Diversity Recruitment Program formally concluded on 30 June 2024. We are truly grateful to our partners for their commitment and passion in delivering the Victoria Police Diversity Recruitment Program over the last six years.

Employment conditions

The terms and conditions of employment for our employees are governed by legislation, enterprise agreements and Victoria Police policy. In addition to the *Fair Work Act 2009*, and *Fair Work Regulations 2009*, our police officers and PSOs are governed by the *Victoria Police Act 2013* and *Victoria Police Regulations 2014*. Similarly, our VPS employees (including PCOs) are governed by the *Public Administration Act 2004*.

All employees are covered by dedicated enterprise agreements, the Victoria Police (police officers, PSOs, police reservists and police recruits) Enterprise Agreement 2019 and the Victorian Public Service Enterprise Agreement 2020,

both of which had passed their nominal expiry dates (as at 30 June 2024). Bargaining has taken place for the updated enterprise agreements and as of 30 June 2024, an in-principle agreement had been reached between parties for the Victorian Public Service Agreement. Negotiations are still underway for the Victoria Police Agreement.

2023–24 Honours and awards

Victoria Police recognises the outstanding service and contribution of employees and the community to keeping Victoria safe. We bestow various medals and awards on our employees and a commendation may be awarded to members of the community for helping us. In 2023–24, 39 Victoria Police employees received an honour and award and four community members received a commendation. The list of honours and awards recipients in 2023–24 can be found in Appendix C.

Occupational health, safety and wellbeing

We have a strong focus on the health, safety and wellbeing of our employees and we remain committed to continually improving our safety culture. Our people operate in demanding and evolving settings where there is risk of injury and harm. We provide relevant training and ensure supports are available to prevent our people from sustaining physical and psychological injuries. For those who are injured, we support our people to return to health as quickly as possible.

Our key focuses to achieve a safe and healthy workforce include:

- providing mentally healthy workplaces
- providing timely access to tailored support
- providing connected and holistic support
- providing quality and consistent services
- returning our people to health by returning to work.

Incident management

Reported incidents decreased by nine per cent from the previous year, to 3809 in 2023–24.

In October 2023, we launched the Eastern Region Health and Wellbeing Hub to better equip our people to prevent injuries and act quickly when they are sustained. The Eastern Region Hub is comprised of mental health clinicians, injury management consultants, educators, psychosocial health and safety consultants, career advisors and human resources business partners. These specialists are embedded within the region and are accessible to all Eastern Region employees.

We have enhanced our Employee Assistance Program to ensure that specialist treatment is available to employees, enabling targeted care pathways.

Occupational health and safety (OHS) performance indicators

Measure	Key performance indicator	2021–22	2022–23	2023–24
Incidents	Number of incidents	5524	4164	3809
	Rate per 100 FTE	25.82	19.46	17.54
	Number of incidents requiring first aid and/or further medical treatment	2556	1068	1130
Claims ^(a)	Number of standard claims	1295 ^(b)	1272	1350
	Rate per 100 FTE	6.05	5.96	6.22
	Number of lost time claims	1525	1467	1290
	Rate per 100 FTE	7.13	6.86	5.94
	Number of claims exceeding 13 weeks	228 ^(b)	260	332
	Rate per 100 FTE	1.07	1.22	1.53
Fatalities	Fatality claims	2	2	3
Claim costs	Average cost per standard claim	\$165,022	\$188,062	\$214,578
Return to work	Percentage of claims with return-to-work plan less than 30 days			Not available
Management commitment	Evidence of OHS policy statement, OHS objectives, regular reporting to senior management of OHS and OHS plans (signed by CEO or equivalent)			Completed
	Evidence of OHS criteria in purchasing guidelines (including goods, services and personnel)			Completed
Consultation and participation	Evidence of agreed structure of designated workgroups, health and safety representatives and issue resolution procedures			Completed
	Compliance with agreed structure of designated workgroups, health and safety representatives and issue resolution procedures			Completed
	Number of quarterly OHS committee meetings			Not available ^(c)
Risk management	Percentage of internal audits/inspections conducted as planned	100%	100%	100%
	Percentage of reported incidents investigated.	75.29%	83.41%	81.99%
	Number of Improvement Notices issued by WorkSafe Inspector	7	9	1
	Percentage of issues identified and actioned arising from:	100%	100%	100%
	i) internal audits ii) health and safety representatives provisional improvement notices iii) WorkSafe notices			
Training	Percentage of managers and staff that have received OHS training:			
	i) induction	27.81%	71%	73%
	ii) management training			Not available ^(d)
	iii) contractors and temporary employees			Not available ^(e)
	Percentage of health and safety representatives trained:			
	i) upon acceptance of role (initial training) ii) retraining (annual refresher)		Not available ^(f)	86% 20%

Notes:

- (a) Data sourced from Victorian WorkCover Authority. The date the claim is lodged has determined which financial year it is reported in. Due to the dynamic nature of claim data, figures may vary from that reported in earlier financial years.
- (b) Data reported in 2021–22 has been updated to reflect current point-in-time data and to address variance in methodology.
- (c) Victoria Police regions and commands conduct quarterly OHS committee meetings, with involvement from their dedicated health and safety representatives. System capability does not extend to recording the number of meetings.
- (d) Senior sergeants and above receive occupational health and safety training during promotional and mandatory annual leadership training (recruits also receive foundational training during induction). There is no specific training data that can be attributed to these groupings.
- (e) Contractors and temporary employees attending a police facility sign-in and complete a station induction program. Local record keeping is not digitised.
- (f) The percentage of health and safety representatives was not available in 2021–22 and 2022–23, as the total number varied. In 2023–24 a process was employed to accurately account for this variance.

3 OUR PERFORMANCE



Victoria Police’s performance during the 2023–24 financial year is measured against a range of objective indicators. A summary of our financial performance shows how we achieve our goals with the resources we are given.

Performance summary

Victoria Police received a total output cost budget of \$4.128 billion in 2023–24 to deliver policing services to the Victorian community 24 hours a day, seven days a week. We are accountable to government and the community for our performance. This chapter presents information on our performance against the Victorian Government Budget Papers. The actions taken in accordance with the 2023–2024 Victoria Police Corporate Plan can be found in Chapter 4 – Year in review.

Performance against objective indicators

Each year, the Victorian Government provides an overview of the goods and services it provides to the Victorian community and details its budget decisions within *Budget Paper No. 3: Service Delivery* (BP3). Victoria Police is required to report on how we are meeting BP3 performance targets and how these outputs contribute to key objectives.

Objective				
Ensuring community safety through policing, law enforcement and prevention activities				
Output				
Policing and community safety				
Indicators				
Community safety during the day and at night	Community safety on public transport	Crime statistics	Number of road fatalities	Number of road injuries

Source: 2023–24 Budget Paper No. 3 Service Delivery.

Performance data for both “Community safety during the day and at night” and “Community safety on public transport” indicators is collected via the National Survey of Community Satisfaction with Policing (NSCSP). Data extracted from the survey is also reported in the Commonwealth Productivity Commission’s Report on Government Services (RoGS) released in January each year. Due to timing, previous financial year’s survey data is published in RoGS.

The 2022–23 NSCSP results have also been reported and released in the January 2024 RoGS. The 2023–24 NSCSP results will be reported in the 2025 RoGS, which will be published by the Commonwealth Productivity Commission in January 2025 and reported in the Victoria Police Annual Report 2024–25.

When completing the national survey, respondents were asked to rate their feelings for each indicator, ranging from “very unsafe” to “very safe”. Victorian results from those who reported feeling “safe” or “very safe” are shown in the following tables.

Community safety during the day and at night

The “Community safety during the day and at night” indicator reflects our efforts to improve safety and provide a secure environment for the community by measuring the level of safety that survey respondents (as a sample of Victorians) feel during the day and at night.

Indicator	2018–19 (%)	2019–20 (%)	2020–21 (%)	2021–22 (%)	2022–23 (%)	Change from 2021–22 to 2022–23	Change over 5 years
Walking alone in the neighbourhood during the day	88.1	89.9	91.5	91.8	91.3	-0.5	+3.2
Walking alone in the neighbourhood at night	48.1	49.1	51.7	51.1	53.0	+1.9	+4.9
At home at night	83.8	85.9	88.0	88.1	87.7	-0.4	+3.9

Source: National Survey of Community Satisfaction with Policing.

Notes:

The "Community safety during the day and at night" measure is reported by Productivity Commission's Report on Government Services (RoGS). The most recent data available for this objective indicator is 2022–23.

In 2022–23, 91.3 per cent of Victorians surveyed felt "safe" or "very safe" when walking alone in their neighbourhood during the day, which is a decrease of 0.5 percentage points when compared to 2021–22 data. In 2022–23, 53.0 per cent felt "safe" or "very safe" walking alone at night, an increase of 1.9 percentage points compared to 2021–22 data. In 2022–23, 87.7 per cent of Victorians felt "safe" or "very safe" at home alone during the night, recording a decrease of 0.4 percentage points when compared to 2021–22 data.

Community safety on public transport

The "Community safety on public transport" indicator reflects our efforts to improve safety and provide a secure environment for the community by measuring the level of safety that survey respondents (as a sample of Victorians) feel on public transport.

Indicator	2018–19 (%)	2019–20 (%)	2020–21 (%)	2021–22 (%)	2022–23 (%)	Change from 2021–22 to 2022–23	Change over 5 years
Travelling alone on public transport during the day ^(a)	68.5	68.4	66.8	65.7	66.3	+0.6	-2.2
Travelling alone on public transport at night	32.3	32.6	31.6	31.6	32.6	+1.0	+0.3

Source: National Survey of Community Satisfaction with Policing.

Notes:

(a) In 2021, perceptions of safety travelling on public transport during the day changed from being asked nationally to being asked in Victoria only, and no longer reported in the Report of Government Services, Commonwealth Productivity Commission. Metrics relating to community safety on public transport during the day were provided to Victoria Police on 07 July 2023 by The Social Research Centre.

The percentage of Victorians surveyed who reported feeling "safe" or "very safe" on public transport during the day in 2022–23 was 66.3 per cent, representing an 0.6 percentage point increase when compared to the previous year. The percentage of Victorians surveyed who reported feeling "safe" or "very safe" on public transport at night in 2022–23 was 32.6 per cent, representing a 1.0 percentage point increase compared to the previous year.

Crime statistics

Crime statistics are based on reports from the public and from crimes detected by police and demonstrate our progress in ensuring community safety through policing, law enforcement and crime prevention activities. The Crime Statistics Agency is responsible for processing and publishing Victorian crime statistics, independent of Victoria Police. Visit crimestatistics.vic.gov.au for a breakdown of crime statistics.

Changes to recorded crime can be due to increased policing presence and focus on community safety, police detection and enforcement activity, the introduction of new offences or increased police powers to enforce offences. Changes may also be due to social, economic, and environmental factors, or changing public confidence in reporting crime to police.

Indicator	2019–20	2020–21	2021–22	2022–23	2023–24	Change from 2022–23 to 2023–24 (%)	Change over 5 years (%)
Crimes against the person offences	83,005	85,403	82,076	84,218	89,086	5.8%	7.3%
Property and deception offences	303,913	251,773	236,022	272,701	311,963	14.4%	2.6%
Drug offences	36,955	36,721	30,000	30,240	31,505	4.2%	-14.7%
Public order and security offences	31,676	29,871	28,628	29,356	27,691	-5.7%	-12.6%

Indicator	2019–20	2020–21	2021–22	2022–23	2023–24	Change from 2022–23 to 2023–24 (%)	Change over 5 years (%)
Justice procedure offences	80,988	84,536	81,238	88,426	90,159	2.0%	11.3%
Other offences	7415	33,215	11,109	1,273	1824	43.3%	-75.4%
Total offences	543,952	521,519	469,073	506,214	552,228	9.1%	1.5%
Total offence rate per 100,000 population	8223.0	7964.8	7074.3	7427.5	7925.0	6.7%	-3.6%

Source: Crime Statistics Agency

Notes:

Further information about Crime Statistics Agency offence classification is available at crimestatistics.vic.gov.au/about-the-data/classifications-and-victorian-map-boundaries/offence-classification

In the 2023–24 financial year, there was an increase in total recorded crime of 9.1 per cent from 506,214 offences in 2022–23 to 552,228 in 2023–24. Increases occurred across all listed categories, aside from a decrease in 'public order and security offences', which decreased by 5.7 per cent from 29,356 offences in 2022–23, to 27,691 offences in 2023–24.

Crimes against the person increased by 5.8 per cent, from 84,218 offences in 2022–23 to 89,086 offences in 2023–24. Property and deception offences increased by 14.4 per cent, from 272,701 offences in 2022–23 to 311,963 in 2023–24.

Performance against output measures for policing and community safety

We strive to reduce violence and crime through law enforcement, judicial support, community assistance, guidance and leadership. The output reflects the Victorian Government's focus on reducing the overall incidence and fear of crime and enhancing the safety of individuals and families. The table below provides a comparison of actual results against performance target measures for 2023–24, resulting from the delivery of programs and services as part of the policing and crime prevention output.

Performance measures	Unit of measure	2023–24 actual	2023–24 target	Performance variation (%)	Result
Quantity					
Community calls for assistance to which a Victoria Police response is dispatched	Number	981,333	900,000	9.0	✓
The actual is higher than the target due to continued increases in community calls of all priority types.					
Contravention of family violence intervention order (FVIO) offences per 100 000 population	Number	798.5	720	10.9	✓
The actual is higher than the target due to increased contravention offences, particularly by recidivist perpetrators. High volumes of intervention order contraventions are facilitated by technology, which makes it easier for perpetrators to repeatedly breach conditions. A positive trend and higher than target result is considered a positive outcome for this measure as it reflects increased reporting of family violence related offences.					
Crimes against property – excluding family violence related crime (rate per 100 000 population)	Number	4298.4	3,561	20.7	■
The actual is higher than the target due to the continued increase in theft related offences. Cost-of-living pressures and drug use are likely the main drivers of the increase.					
Crimes against property – family violence related (rate per 100 000 population)	Number	178.5	171	4.4	✓
The actual is higher than the target due to an overall increase in family violence reporting, providing police greater opportunities to identify and record property offences that may otherwise have been dealt with within the family (e.g., minor property damages).					
Crimes against the person – excluding family violence related crime (rate per 100 000 population)	Number	698.1	660	5.8	■
The actual is higher than the target due to an increase in crime against the person. No single driver for this result has been identified due to the varied offence types.					
Crimes against the person – family violence related crime (rate per 100 000 population)	Number	580.4	580	0.1	✓
Number of alcohol screening tests conducted	Number	3,169,943	3,000,000	5.7	✓
The actual is higher than the target due to focused enforcement to reduce road trauma.					

Performance measures	Unit of measure	2023–24 actual	2023–24 target	Performance variation (%)	Result
Number of family violence incidents attended	Number	98,819	91,200	8.4	✓
The actual is higher than the target due to an increase in the number family violence reports. The volume of family violence incidents committed by prolific perpetrators is a key driver of this trend, particularly recidivist offenders.					
Number of prohibited drug screening tests conducted	Number	149,209	150,000	-0.5	○
Number of youth referrals	Number	3186	3260	-2.3	○
Number of impounded/surrendered vehicles related to high risk driving behaviours or other traffic offences	Number	12,410	14,628	-15.2	■
The actual is lower than the target due to a decrease in enforcement activities as a result of a temporary reallocation of resources to emergency management events and public order response.					
Police record checks conducted to contribute to community safety	Number	899,363	703,000	27.9	✓
The actual is higher than the target due to increased demand for National Police Checks. Demand has been driven by increases in requests for pre-emptive eligibility checks for juror suitability due to higher operational demands in the court systems and the number of security checks for police information liaison officers.					
Total reported road fatalities in vehicle collisions	Number	290	≤200	45.0	■
The actual is higher than the target largely due to a proportional increase in population and licenced drivers on Victorian roads. High risk driving behaviours, driver distraction and inattention are also contributing factors for this result, the pattern of road trauma observed in Victoria is reflective of trends experienced by similar jurisdictions in Australia over the same period.					
Total persons reported injured in vehicle collisions	Number	18,902	15,000	26.0	■
The actual is higher than the target due to several factors, including population growth leading to rising registered vehicle numbers, and significant growth in the use of alternate transport options (such as e-bikes and e-scooters).					
Perceptions of safety – walking locally at night	Per cent	46.7	55	-15.1	■
The actual is lower than the target due to a change in data collection methodology in 2023–24, which includes online collection in addition to phone surveys. This has contributed to changes in the results compared to previous years.					
Proportion of community satisfied with policing services (general satisfaction)	Per cent	55.5	80	-30.6	■
The actual is lower than the target due to a change in data collection methodology in 2023–24, which includes online collection in addition to phone surveys. This has contributed to changes in the results compared to previous years.					
Proportion of drivers tested by road safety cameras who comply with posted speed limits	Per cent	99.9	99.5	0.4	✓
Proportion of Family Incident Report affected family members receiving referrals	Per cent	86.3	87	-0.8	○
Proportion of successful prosecution outcomes	Per cent	93.1	92	1.2	✓
Proportion of the community who have confidence in police (an integrity indicator)	Per cent	61.9	82	-24.5	■
The actual is lower than the target due to a change in data collection methodology in 2023–24, which includes online collection in addition to phone surveys. This has contributed to changes in the results compared to previous years.					
Timelines					
Proportion of crimes against the person resolved within 30 days	Per cent	37.0	45	-17.8	■
The actual is lower than the target due to increases in overall crime rates and challenges in workforce availability impacting investigation capacity and clearance rates.					
Proportion of property crime resolved within 30 days	Per cent	20.8	25	-16.8	■
The actual is lower than the target due to increases in overall crime rates and challenges in workforce availability impacting investigation capacity and clearance rates.					
Cost					
Total output cost	\$million	4349.3	4128.4	5.4	■

Source: Victoria Police, National Survey of Community Satisfaction with Policing and the Crime Statistics Agency.

Key:

- ✓ Performance target achieved or exceeded.
- Performance target not achieved -- within 5 per cent variance.
- Performance target not achieved -- exceeds 5 per cent variance.

Road fatalities and injuries

The Victoria Police Road Safety Strategy 2021-2024 demonstrates the commitment of Victoria Police and our road safety partners to a vision of zero deaths and serious injuries on Victorian roads. Our collective focus is to ensure all Victorians feel safe on and around our roads and to progressively reduce fatalities and injuries from road trauma through ongoing operations and efforts to embed a culture of road safety in the Victorian community. To keep the community safe on our roads, we target intentional high-risk driving, rural roads, speeding, impaired driving, seatbelt and restraint non-compliance, distracted and unauthorised drivers.

In 2023–24, there were a total of 290 road fatalities in Victoria, which is an increase of 24 fatalities compared to the previous year.

The total number of road injuries decreased by nine per cent in 2023–24 compared to the previous year.

Road fatalities and injuries

	2019–20	2020–21	2021–22	2022–23	2023–24
Fatalities (lives lost) ^{(a) (b)}	231	203	246	266	290
Injuries ^(c)	19,751	18,278	18,593	20,832	18,902

Notes:

(a) Due to the reclassification of road fatalities by the Road Fatality Review Panel, data may vary from that reported for earlier financial years.

(b) Data may differ from the annual figures published elsewhere, as fatality data tends to be reported by calendar year rather than financial year.

(c) Injuries include both serious and other injuries. Due to the nature of the Collision Management Information System operating as a dynamic database, data may vary from that reported for earlier financial years. In addition, there is a standard three-month lag for injuries data to be considered complete. As such, data for 2023–24 should not be considered complete.

Road policing statistics by user

Road user	2022–23 ^(a)		2023–24	
	Lives lost ^(b)	Injuries ^(c)	Lives lost ^(b)	Injuries ^(c)
Driver	117	11,583	120	10,014
Passenger	46	3,478	40	2,995
Pedestrian	36	1,620	54	1,562
Bicyclist	11	1,351	7	1,490
Motorcyclist	51	2,445	68	2,448
Pillion passenger	1	59	0	58
Other	4	296	1	335
Total	266	20,832	290	18,902

Notes:

(a) Due to the reclassification of road fatalities by the Road Fatality Review Panel, data previously reported for 2022–23 has been revised.

(b) Data may differ from the annual figures published elsewhere, as fatality data tends to be reported by calendar year rather than financial year.

(c) Injuries include both serious and other injuries. Due to the nature of the Collision Management Information System operating as a dynamic database, data previously reported for 2022–23 has been revised. In addition, there is a standard three-month lag for injuries data to be considered complete. As such, data for 2023–24 should not be considered complete.

Road policing statistics by area

Road user	2022–23			2023–24		
	Lives lost	Injuries	Collisions	Lives lost	Injuries	Collisions
Metro	120	14,681	11,723	124	13,063	10,849
Regional	146	6,151	4,814	166	5,839	4,659
State (total)	266	20,832	16,537	290	18,902	15,508

Note:

There is a standard three-month lag for injuries data to be considered complete. As such, data for 2023–24 should not be considered complete.

Road safety

As part of the Safe System approach to road safety, we play a critical role with a commitment to specific and general deterrence through highly visible and sustained enforcement. Holidays continue to be high-risk periods on Victorian roads. In 2023–24, we conducted operations to minimise road trauma risks, collectively resulting in over 63,500 road safety offences, over 5400 crime offences being detected and over 138,800 camera detected offences.

State-wide policing operations in 2023–24

Operation	Period	Duration (days)	Blood alcohol content offences	Oral fluid test offences	Other road safety offences ^(a)	Crime offences	Outcome
							Camera Detected Offences (Traffic) ^(b)
Operation Scoreboard	AFL Grand Final Weekend	4	213	130	5483	382	10,526
Operation Furlong	Melbourne Cup Day long weekend	5	287	176	7910	663	16,012
Operation Roadwise	Christmas	18	668	535	18,183	1,829	51,932
Operation Amity	Australia Day long weekend	4	154	121	4931	462	10,216
Operation Arid	Labour Day long weekend	4	203	166	6119	485	10,590
Operation Nexus	Easter	5	231	147	7860	627	12,611
Operation Tribute	ANZAC Day long weekend	5	168	133	6556	475	13,813
Operation Regal	King's Birthday long weekend	4	198	147	6754	524	13,148

Notes:

(a) The other road safety offences category encompasses a range of offences including, but not limited to, exceeding the speed limit, unauthorised driving (unlicensed, disqualified), driving without a seatbelt and unlawful use of a mobile phone.

(b) Camera detected offences include speed, traffic control signal and seatbelt/portable device offences.

Financial performance

Five year financial summary

	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000
Financial Performance					
Income from government					
Total Income from Transactions	3,746,442	4,110,686	4,102,352	4,166,583	4,317,179
Total Expenses from Transactions	3,738,574	4,107,823	4,100,602	4,163,706	4,350,210
Net Result from Transactions	7,868	2,863	1,750	2,877	(33,031)
Net Result	9,883	24,993	86,939	41,178	(4,588)
Cash Flows					
Net Cash Flow from Operating Activities	177,241	157,094	152,568	166,849	193,428
Net Cash Flow from Financing Activities	(36,729)	(25,887)	(64,179)	(101,390)	(58,385)
Balance Sheet					
Total Assets	3,454,822	4,651,571	4,804,153	4,906,632	4,978,010
Total Liabilities	1,705,067	2,808,968	2,831,219	2,889,612	2,937,322
Net Worth	1,749,755	1,842,603	1,972,934	2,017,020	2,040,687

Overview

The Victorian Government considers the net result from transactions to be the appropriate measure of financial management directly attributed to government policy. This measure excludes the effects of factors outside the control of Victoria Police such as revaluations (holding gains or losses) arising from changes in market prices and other changes in the volume of assets shown on the Comprehensive Operating Statement.

Victoria Police Net result from transactions for 2023–24 is a deficit of \$33.0 million, compared to a surplus of \$2.9 million in the previous financial year.

Total Income at \$4.32 billion grew 3.6 per cent from the previous year. The growth was mainly for the increasing policing capacity to meet current and future demand, equipping frontline police officers with Conducted Energy Devices (CEDs) and Victoria Police system enhancements and resource initiatives.

Additional one-off funding came from the Australian Government to support policing services for the Association of Southeast Asian Nations (ASEAN) Special Summit held in March 2024, where the Hon. Anthony Albanese MP, Prime Minister of Australia hosted leaders of ASEAN and Timor-Leste.

Total Expenditure increased 4.5 per cent or \$186.5 million than the previous year. This was less than 1 per cent growth in expenditure compared to income, however, produced a net result from transactions deficit of \$33.0 million. There were several key deficit drivers, including carryover of around 19,000 days of leave entitlements as a result of increased operations and increased EBA entitlements overall. Furthermore, the annual WorkCover Premium rate increased from 5.56 per cent to 8.59 per cent in the year, predominantly due to the rise in Mental Health claim injuries. The WorkCover scheme-wide rate also increased from 1.27 per cent to 1.80 per cent which has impacted employers across Victoria. Overall, the WorkCover Premium additional cost for Victoria Police was \$87.3 million in 2023–24.

During the year both income and expenditure were impacted by the transfer of the Mobile Data Network, Metropolitan Mobile Radio and call-taking and dispatch services (Triple Zero) to the Department of Justice and Community Safety.

Balance sheet

Total Assets increased 1 per cent from the previous year to \$4,978 million. The main driver of the growth in total assets was an increase in financial assets for the Victorian Government, receivable at \$122.4 million.

Under Non-financial assets, new land was acquired for the construction of a new Narre Warren Police Station at a cost of \$11.6 million. Additionally, there was significant investment in various police stations and facilities with the largest expenditure in the year on the construction of Benalla Police Station at \$9.9 million and the Victoria Police Complex for

security and heating, ventilation and air conditioning systems at \$9.4 million. The Victorian Police Academy also benefited \$7.3 million from upgrades, focusing on ballistic and acoustic improvements, block façade and other refurbishments. The Collingwood Warehouse and Distribution Centre also saw enhancements particularly in electronic security upgrades.

Other Police Station projects, namely Clyde North, Warrnambool, Point Cook and Narre Warren are currently in the initial design and consultation stages. However, this overall spending on property, plant and equipment was more than offset by depreciation and amortisation in this category. Together with intangible assets there was a total reduction in non-financial assets of \$53.9 million.

Total liabilities of \$2,937 million continue to trend with 2 per cent growth, mostly explained by a bump in payables to private organisations for goods and services at 30 June 2024. Employee-related provisions for long service leave and recreation leave are directly impacted by enterprise bargaining agreement increments for police officers, protective services officers and VPS, plus salary oncosts, such as superannuation and the material increase in the WorkCover Premium rate. Growth in outstanding leave hours in employee provisions, where there is a balance between keeping Victorians safe and taking all leave accrued within the year.

Finally, there was a decrease in borrowing relating to right-of-use asset lease liabilities, including for the Victoria Police Complex.

Cash flows

The Net cash flow from operating activities was \$193.4 million, which is \$26.6 million greater than in 2022–23 due to the timing in cash funding received from government to support Victoria Police operations and resource payments to suppliers and employees.

The Net cash flow from financing activities has decreased by \$43.0 million to \$58.4 million. This is predominantly for the repayment of borrowing and principal portion of lease liabilities where the interest portions of the lease payments decrease over time. This was offset by capital contributions by the Victorian Government to fund Victoria Police property, plant, and equipment.

Capital projects/asset investment programs

Victoria Police and its related portfolio entities manage a range of capital projects to deliver services for government.

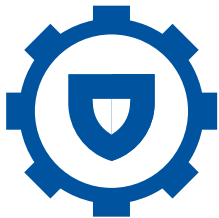
Information on the new and existing capital projects for departments and the broader Victorian public sector is contained in the most recent budget, which is available on the DTF website.

During the financial year, there were no completed capital projects that met the total estimated investment project completion disclosure threshold of \$10 million.

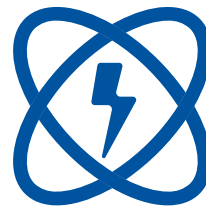
4 YEAR IN REVIEW



The 2023–24 financial year contained achievements and challenges. Victoria Police responded to protest and demonstration activity and addressed ongoing policing priorities, including road safety, youth offending, and the illicit tobacco trade and associated violence.



Conducted throughout August to October 2023, **Operation Enforceable** was a state-wide operation, targeting high-risk family violence offenders, that resulted in **2212** enforceable actions.



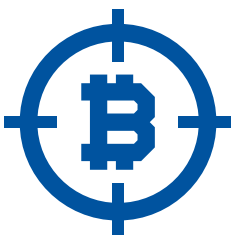
In 2023–24, there have been **1,902 Conducted Energy Devices** rolled out state-wide and training of **2,553** frontline police and PSOs.



The Youth Crime Prevention and Early Intervention Project pilot's results led to additional government funding to expand the program across all four Victoria Police regions in 2024–25.



Taskforce Lunar seized more than \$2 million in cash, along with several tonnes of illicit tobacco worth millions dollars.



Victoria Police detectives seized \$142,679.10 worth of various cryptocurrencies. This was the first successful cryptocurrency seizure since the changes to the *Confiscation Act 1997* were introduced in August 2023.



981,333 community calls for assistance were received and responded to by Victoria Police.



The Embedded Youth Outreach Program was expanded to include two additional sites, the Brimbank and Melton Local Government Areas and Greater Shepparton. The program pairs police with specialist youth workers to provide a therapeutic response to young people encountering police.



3,169,943 alcohol screening tests and **149,209 prohibited drug screening tests** were conducted.

Keeping You Safe: Victoria Police Strategy 2023–2028

The role of Victoria Police is to serve the Victorian community and uphold the law to promote a safe, secure, and orderly society. *Keeping You Safe: Victoria Police Strategy 2023–2028* sets out our direction in line with our purpose, to keep Victoria safe.

We will deliver this through:

- Policing — highly visible and responsive policing
- People — skilled people, ready and able to respond
- Partnerships — strong partnerships across community, government, and business.

All our people play a part in working towards our vision to deliver positive outcomes for the Victorian community and to keep everyone safe every day.

Policing

Policing: Initiatives and projects

Initiative/project	Update (as of 30 June 2024)
<p>Victoria Police’s service delivery and operating model</p> <p>Transform Victoria Police’s service delivery and operating model.</p>	<p>The Tasking and Coordination Inspectors project has been completed. The project created a standardised model for the tasking and coordination role that is used across the state.</p> <p>The Core Policing project has been completed and project deliverables have transferred to relevant business owners.</p> <p>To reduce work demands, the project identified frontline roles that were better aligned to non-frontline resources.</p> <p>The Transforming Tasking and Coordination project is ongoing. The project aims to transform the way we task and coordinate our resources to ensure they are consistent, contemporary, efficient and effective.</p> <p>The Rostering Reform project is ongoing and has delivered several tools to standardise rostering practices. An organisation-wide rostering policy is under development, and a trial for an alternative nightshift pattern is currently in the consultation phase.</p> <p>The Staff Allocation Model (SAM) redevelopment is ongoing. The Victorian Auditor-General’s Office (VAGO) recommendations to improve the model have been implemented and acquitted.</p> <p>A concept model of a Divisional Operations Centre was developed and is ready for trial. However, the trial is on hold until 2025 once resourcing is increased.</p>
<p>Electronic Penalty Infringement Notices (ePINs) solution</p> <p>Plan and deliver an ePINs solution.</p>	<p>Implementation of an ePINs solution is ongoing. The project is expected to provide efficiency gains across the end-to-end infringement process.</p> <p>The ePINs solution will replace the current manual paper-based processes for capturing infringement information. Pre-populated information and electronic capture will reduce the time police officers spend by the roadside. It will also reduce the margin for error that may result in cancellations or additional processing.</p>
<p>Electronic document and records management solution</p> <p>Plan and deliver an enterprise-wide electronic document and records management solution supported by an enterprise-wide service management solution.</p>	<p>The Electronic Document and Records Management System project is ongoing. The procurement of an electronic document and records management solution has been finalised. RecordPoint’s enterprise solution, Records365 is due to be implemented in 2025.</p>
<p>Enterprise rostering</p> <p>Plan and deliver an integrated, enterprise-wide rostering and timesheet solution.</p>	<p>The Enterprise Rostering project is ongoing. Procurement is currently underway for an automated rostering system.</p>

2023–24 Victoria Police Corporate Plan

The *2023–2024 Victoria Police Corporate Plan* sits under the *Keeping You Safe: Victoria Police Strategy 2023–2028*, and outlines priority initiatives that form part of our plan to achieving our vision for a safer Victoria. It is aligned to the medium-term planning requirement set out in the *Resource Management Framework* published by the DTF. The corporate plan forms part of an integrated organisational planning framework which coordinates focus across the organisation. It is refreshed every year to reflect changes in organisational priorities, government objectives and community safety needs.

Initiative/project	Update (as of 30 June 2024)
Oracle Cloud Plan and deliver a suite of finance and procurement systems, including Oracle Cloud Financials.	The Oracle Cloud project is ongoing. Work to select and engage an implementation partner is currently underway. Detailed design activities are due to start in 2024–25.
Financial sustainability Improve Victoria Police's financial sustainability, in partnership with central agencies, by implementing a program of efficiency measures and structural reforms.	We continue to work towards financial sustainability through the implementation of improved financial management practices and process. We are currently working on a range of funding-related options with the DTF.

Policing: Key achievements in 2023–24

Staff Allocation Model

We developed the Staff Allocation Model Regional Operations Module (ROM) 2.0, which was launched in May 2024.

The Staff Allocation Model ROM 2.0 includes substantial improvements to core modelling processes and enhanced representation of strategic and resourcing realities. The development of the model followed extensive workforce consultation to better understand demand and service delivery across regional frontline policing. This redevelopment, and future technical enhancements, will help us continue to make robust and insightful staff allocation decisions to meet demand.

Youth Gang Strategy 2023–26

In July 2023, the Youth Gang Strategy and its accompanying action plan were released. The strategy and action plan direct our efforts to prevent youth gang membership and detect and disrupt violent and threatening behaviour from youth gangs through intelligence-led policing. Key areas of focus include greater engagement and collaboration with community and stakeholders by building police capacity and capability to respond to the evolving youth gang environment. The strategy complements and builds upon the work of Operation Alliance, our overarching operation targeting the harm caused by youth gangs and connected youth offenders.

Operation Park

Operation Park was established in October 2023 to oversee operational activities related to the Israel-Gaza conflict.

A particular focus has been on policing protests and demonstrations related to the conflict. These events have ranged from weekly rallies in central Melbourne, which can attract up to several thousand attendees, to encampments at universities and smaller protests at businesses seen to be supporting parties to the conflict. Since October 2023, 435 protests and demonstrations have required police attendance and almost 12,000 police shifts have been deployed to these events.

Other activities conducted under Operation Park included investigations of incidents motivated by prejudice, community reassurance patrols, community visits and meetings with key community stakeholders.

Cryptocurrency seizure

Police were granted new powers allowing them to gain control of cryptocurrency, on the spot or as soon as it is discovered, when changes to the *Confiscation Act 1997* was enacted on 1 August 2023. The Cryptocurrency Operations team helped apply for a search warrant to further examine the cryptocurrency recovery phrases seized during a major drug trafficking investigation.

Police seized multiple documents during the operation, that were related to cryptocurrency "recovery phrases". "Recovery phrases" are a series of words generated by an individual's cryptocurrency wallet that allows the wallet to be copied and giving access to the cryptocurrency associated with the wallet.

Victoria Police detectives were able to access six wallets and seize \$142,679.10 worth of various cryptocurrencies. This was the first successful cryptocurrency seizure since the changes to the legislation.

Taskforce Lunar

Taskforce Lunar was established in October 2023, in response to an increasing number of arsons on tobacco stores and other premises linked to organised crime syndicates' involvement in the illicit tobacco trade. The Taskforce has arrested 68 people for associated offending including firearm possession, extortion, arson and money laundering. The arrests also included several people connected to illicit tobacco and associated violence. To date, more than \$2 million in cash has been seized, along with several tonnes of illicit tobacco worth several million dollars.

Distracted driver and seatbelt camera technology

Victoria Police supports the Department of Justice and Community Safety- led initiative under the Victorian Government's *Road Safety Action Plan 2021-2023*. On 01 July 2023, we started the formal use of distracted driver and seatbelt camera technology. To use this technology, we must verify all images we use to issue infringements. From over 120,000 infringements issued since 1 July 2023, less than 10 matters have been withdrawn due to incorrect verifications. The introduction of this technology has highlighted the prevalence of seatbelt offences (almost 45 per cent of offences detected, with the remaining 55 per cent being portable device offences). As a result, we delivered publicity campaigns to raise awareness and focused our law enforcement activity.

Streamlined Intervention Order application

In May 2024, we delivered a new centralised online application that receives, stores and manages intervention orders (IVOs) and applications. This Streamlined Intervention Order (SIVO) application provides police officers with state-wide 24-hour, on-demand availability to all Victorian IVOs and applications. It removes the dependency on the hard-copy IVOs faxed from court.

Available on both mobile and desktop devices, the SIVO application gives police officers the ability to view details of all IVOs across the state, view service statuses relating to unserved IVOs, and generate notifications to involved parties of IVOs and applications. The earlier availability and visibility of IVOs and applications ensures all police have access to critical information to enable appropriate action within a timely manner.

The SIVO application is designed to enhance our response to family violence. It supports increased compliance with the Family Violence Code of Practice and enhances safety, security and community confidence.

Operation Enforceable

Conducted throughout August to October 2023, Operation Enforceable was a state-wide operation, targeting high-risk family violence offenders, that resulted in 2212 enforceable actions. This included 598 arrests, 611 warrants executed, 416 whereabouts cleared, and 587 intervention orders served. This operation was critical in demonstrating our commitment to our community to prioritise victim-survivor safety, and to holding family violence perpetrators to account.

Improved digital evidence gathering

From June 2024, police officers can now access Axon Capture, an application which allows police officers to more efficiently capture digital evidence such as photos, video and audio recordings through their mobile technology devices. They can also upload it directly and in real-time to a centralised storage location. The Axon Capture application also allows members of the community to use a police-provided link to directly upload their own digital evidence, such as photos and CCTV footage. This technology is saving significant time for police officers when transporting and managing digital evidence.

Sustaining and improving our critical technology infrastructure

Information Communication Technology (ICT) is needed to support our policing. The 2023–24 Critical ICT Asset Refresh Program delivered 46 individual projects to:

- improve data transfer across our systems
- improve network connectivity
- improve reliability and speed both in the field and in police stations
- strengthen systems and infrastructure to better defend against cyber attacks
- ensure the high availability of key applications to better support business continuity.

People

People: Initiatives and projects

Initiative/project	Update (as of 30 June 2024)
<p>Increasing policing capacity to meet current and future demand</p> <p>Attract, recruit, train and deploy 502 additional police officers and 50 additional PSOs.</p>	<p>We recruited an additional 502 police officers and 50 PSOs to meet service level demands.</p> <p>During 2023–24, numerous attraction activities were delivered, including the Victoria Police Diversity Recruitment program and associated programs. These programs focused on attracting prospective applicants through tailored messaging to audiences, such as career starters, career changers, people living in regional areas, women, Culturally And Linguistically Diverse and First Nations people.</p> <p>In early 2024, we released a “school leaver” guide and resources for a career in policing. Webinars and a career event were held, targeting students who were close to graduating and interested in embarking on a career with Victoria Police. In April 2024, Victoria Police hosted the largest ever career expo at the Melbourne Convention and Exhibition Centre, attended by 2100 people.</p> <p>Other attraction events held throughout the year included career open days with universities, women-focused recruitment sessions and pop-up recruitment stands at Southern Cross Station. A spotlight webinar series was also developed, promoting the benefits of policing in regional areas.</p>

Initiative/project	Update (as of 30 June 2024)
<p>Equipping frontline police officers with conducted energy devices</p> <p>Rollout of conducted energy devices to every frontline police officer and PSO.</p>	<p>In August 2023, we entered a contract with the United States-based company Axon to supply conducted energy devices (CEDs).</p> <p>In October 2023, police officers in regional Victoria and the Dandenong and Springvale pilot sites commenced training with the new device. By January 2024, all police officers at the Dandenong and Springvale pilot sites had received training and were qualified to carry and use CEDs. In 2023–24, there have been 1,902 CEDs rolled out state-wide and 2,553 frontline police and PSOs trained.</p>
<p>Infrastructure projects</p> <p>Modernise police facilities through our infrastructure program of works.</p>	<p>The construction of Benalla Police Station commenced in December 2023.</p> <p>Design work for the following stations was completed in 2023–24:</p> <ul style="list-style-type: none"> • South Melbourne • Clyde North • Narre Warren • Point Cook. <p>Construction tenders are currently underway.</p> <p>On 11 October 2023, the Rochester Police station was replaced by a temporary, purpose-built station. Planning for the permanent replacement station has commenced.</p>
<p>Royal Commission into the Management of Police Informants recommendations</p> <p>Progress recommendations from the Commission.</p>	<p>We have delivered 34 of the 41 recommendations for which we are responsible. Work will continue on the remaining recommendations.</p>

People: Key achievements in 2023–24

Random drug and alcohol testing of police, PSOs and PCOs

Our workplace drug and alcohol testing program supports our commitment to provide a safe work environment, and ensures employees are healthy, fit, ready and capable to perform their duties. In February 2024, we published new policies and practice guides focused on contemporary responses to alcohol and drugs in the workplace, including a policy on the use of medicinal cannabis. The organisational target of testing 30 per cent of police, PSOs and PCOs was met in 2023–24 and is now the standard for yearly random testing.

Aboriginal and Torres Strait Islander Mentoring Program

We worked closely with the Victorian Public Sector Commission's Aboriginal Employment Unit to develop and implement a tailored Aboriginal and Torres Strait Islander mentoring program. Implemented on 09 January 2024, the program aims to enhance career experience and promotional opportunities for Aboriginal and Torres Strait Islander employees across the Victorian Public Service and will be offered to Aboriginal and Torres Strait Islander employees in Victoria Police.

Discipline Transformation Project

The Discipline Transformation Project is delivering comprehensive changes to our complaint and discipline process, along with simplified policies and procedures. In May 2024, significant changes to our complaints and discipline policies were launched. Key changes included:

- new requirements designed to reduce barriers for complainants, particularly those who may have specific vulnerabilities, such as Aboriginal and Torres Strait Islander and LGBTIQ+ complainants

- new simplified complaint and assessment framework
- new internal and external complaint forms, enabling enhanced information and an improved complainant experience
- new process for the resolution of low-level behavioural complaints, so that these can be appropriately addressed quickly with a victim-centric focus
- the introduction of a senior investigation officer position, providing increased supervision and oversight of all internal investigations.

Victoria Police podcast

In February 2024, we released a new podcast, *Police Life: The Experts*. The podcast aims to strengthen the community's confidence in our organisation by highlighting our people and their extraordinary skills. The engaging and informative audio stories focused on crime investigations and organisational projects, and allowed us to showcase the people, units, departments and skills that work together to keep Victoria safe. The four-part series gave listeners an insight into the work of negotiators in our Critical Incident Response Team, Major Collision Investigation Unit investigators, a tenacious detective in country Victoria, and DNA experts from the Forensic Services Department. We are developing a second series, following the strong performance of the first series across all major podcast platforms.

New Victoria Police Museum

The Victoria Police Museum opened to the public on 25 September 2023 after a full redesign. Located at 313 Spencer Street, the museum is an interactive and engaging display of Victorian policing history. It showcases expertly curated displays of 300 objects on various themes, from major investigations to historical and modern policing. The museum also includes interactive elements for visitors to touch, hear and explore.

As part of the re-design, the museum's full collection of 200,000 items was meticulously relocated into custom-made storage, to protect this history for current and future generations. In the nine months since its opening, the museum has welcomed more than 16,000 visitors.

TikTok channel

The Victoria Police TikTok channel was launched in October 2023. The channel targets the key under-25 demographic, whose engagement with traditional news and more established social media platforms such as Facebook and X (formerly Twitter) is declining. TikTok also offers further options for delivering messages to the Victorian community in an emergency. Victoria Police's TikTok channel primarily uses entertainment-first content to share safety messaging, foster a connection to the work of police, and promote policing as a career amongst this key recruitment demographic. Our content on this platform received more than 11.5 million impressions in the nine months to the end of the financial year.

Rochester Police Station replacement

On 11 October 2023, the Rochester Police station was replaced by a purpose-built demountable station. The temporary building is a significant improvement from the previous station, which was destroyed during the 2022 floods. The replacement station was fast-tracked to enable police in Rochester to once again provide full services to the local community. Planning for the permanent replacement station has started.

Digital Radio Upgrade Project

Police radios are an essential element of frontline policing. Completed in June 2024, the Digital Radio Upgrade Project has delivered approximately 14,000 new dual band digital radio devices, including thousands of new radio accessories and upgraded a wide range of vehicle and station-based radios. These new portable radios can now operate across the state in both metropolitan and regional locations and are equipped with a range of new features, improving

performance and reliability. Radio device location capability now provides a more efficient management of resources, improved situational awareness and police member safety, whilst enhanced connectivity options enable improved radio coverage within police stations.

Disability Liaison Officers

In April 2024, the first group of Disability Liaison Officers (DLOs) started their new portfolio-based roles. DLOs are police officers who help people with disability to access police services. The 70 DLOs appointed to this new role are located across the state, with one in every police service area, as well as in the Transit Safety Division and other specialist areas.

The DLOs were appointed through an expression of interest process, which attracted a high number of motivated and committed police officers. DLOs are mainly at Sergeant and Senior Sergeant rank, requiring demonstrated leadership skills, accountability, and commitment.

The DLO program was established to strengthen community confidence in police. DLOs work with the broader disability community in their local area, and through transfer of skills and knowledge, help their colleagues across the organisation to better engage with the disability community.

Decriminalisation of sex work

Passed in 2022, the *Sex Work Decriminalisation Bill 2021* decriminalised sex work in Victoria. The decriminalisation of sex work was rolled out in two stages to allow time to transition to a different model of regulation. Stage one started 10 May 2022 and stage two started 1 December 2023.

To support the decriminalisation, we implemented policy, training, and system changes with supporting communications and resources. We developed two online learning packages to increase awareness of the legislative changes to the sex work industry, and culturally-sensitive practices when engaging with the industry.

Partnerships

Partnerships: Initiatives and projects

Initiative/project	Update (as of 30 June 2024)
National Firearms Register Engage partners to support the design, function and cost of the National Firearms Register.	We are currently working on the National Cabinet's commitment to implement the National Firearms Register.
Public drunkenness Support a health-led response to public drunkenness with reduced police involvement.	During 2023–24, we supported the repeal of public drunkenness legislation that occurred on 07 November 2023. Work included the implementation of new policy, providing training and internal communications, stakeholder engagement, and refining our technology to support monitoring and reporting requirements.
Mental health response Support a health-led response to mental health crisis with reduced police involvement.	In 2023–24, we worked with reform leaders, Department of Health and partner agencies, the Department of Justice and Community Safety, Ambulance Victoria and Triple Zero Victoria to implement the <i>Mental Health and Wellbeing Act 2022</i> and the recommendations of the Royal Commission into Victoria's mental health system.

Initiative/project	Update (as of 30 June 2024)
<p>Road Safety Strategy 2021–2024</p> <p>Deliver the Victoria Police Road Safety Strategy through critical operations targeting speed, drugs, alcohol and major weekends.</p>	<p>In 2023–24, in addition to operations run locally across the state, we delivered eight state-wide road policing operations to coincide with major holiday periods and public holiday long weekends. This culminated in a total of 49 days of targeted operations, contributing to the removal of dangerous drivers from Victorian roads and promoting general deterrence.</p>
<p>Embedded Youth Outreach Program (EYOP)</p> <p>Continue to provide a targeted joint response to high-risk young people in areas of high need through the provision of an Embedded Youth Outreach Program.</p>	<p>We continued to deliver the EYOP. The program pairs police with specialist youth workers to provide a therapeutic response to young people encountering police.</p> <p>EYOP has been funded to expand its services beyond City of Dandenong, Wyndham, Hobsons Bay, and Maribyrnong to a further two sites:</p> <p>Caroline Springs Police Station, with outreach to Brimbank and Melton Local Government Areas</p> <p>Shepparton Police Station, with outreach across Greater Shepparton.</p> <p>These two additional sites started operating on 1 July 2024.</p> <p>Swinburne University continued to evaluate the benefits of the EYOP, providing quarterly and annual reports identifying its strengths and any opportunities for improvement. A targeted joint response ensures the best possible outcome for reducing the appearance of high-risk young people in Victoria’s criminal justice system.</p>
<p>Aboriginal Youth Cautioning Program (AYCP)</p> <p>Expand the Aboriginal Youth Cautioning Program to minimise the contact of young people with the criminal justice system.</p>	<p>In 2023, Victoria Police obtained funding for the establishment of five Aboriginal Youth Cautioning Support Officer positions. Once deployed, the AYCSOs will support the ongoing expansion of the AYCP and will oversee the day-to-day operation of the AYCP, liaising with police, Aboriginal communities and families to promote better outcomes for children and young people. Each of our four regions will receive a dedicated AYCSO position, which will be supported by one centralised AYCSO overseeing the program.</p> <p>The AYCP was introduced as a police cautioning approach aiming to improve outcomes for Aboriginal young people by diverting them from further contact with the justice system. The AYCP provides Aboriginal young people in contact with police with an opportunity to connect with elders and culturally-appropriate support services in their local area. This connection supports young people to address the factors underlying their contact with police. Initially trialled in Bendigo, Dandenong and Echuca, the program has expanded to cover over 20 Local Government Areas across the state.</p>

Partnerships: Key achievements in 2023–24

ASEAN Summit

The 2024 ASEAN-Australia Special Summit was held in Melbourne from 04–06 March 2024. It was the largest gathering of foreign leaders in Australia since 2018 and was attended by representatives from 10 ASEAN nations and around 5000 delegates.

The Special Summit was a complex logistical and security undertaking. We led a significant operation to coordinate the required security activities and ensure that it was safe for all attendees. Planning for this major event took 10 months and involved working with the federal and state governments and law enforcement agencies.

Nearly 1850 Victoria Police officers were deployed each day to ensure the security of Special Summit venues and attendees. They were supported by more than 100 Australian Federal Police officers and 65 specialist police from interstate jurisdictions.

The security services provided before, during and after the special summit, included:

- security around venues, including the Melbourne Convention and Exhibition Centre and hotels where delegates stayed

- close personal protection for visiting dignitaries
- security sweeps of venues, vehicles and accommodation
- coordinating the motorcade
- full activation of the State Police Operations Centre and Joint Intelligence Group.

The event was held without incident and our efforts were acknowledged by the Special Summit organisers.

Neighbourhood policing forums

In 2023–24, 25 neighbourhood policing forums were held across all four Victoria Police regions, covering metropolitan and rural police service areas. Held at the police service area level, these forums provide opportunity for engagement and collaboration with stakeholders and community members. They provide a platform for the community to ask questions and provide feedback directly on their community safety concerns.

The dialogue at these forums helped us identify ways to enhance community engagement and safety. At each forum, local police officers worked with local schools, councils, businesses and support agencies to explore and implement improvements which were identified.

Youth Crime Prevention and Early Intervention Project

The Youth Crime Prevention and Early Intervention Project (YCPEIP) pilot continued in the North-West Metro Region. The pilot involves working with local legal centres and support services to enhance the use of police cautions and fast-tracked diversions, reduce remand for children and young people, and ensure they are referred to appropriate support programs.

Since the YCPEIP pilot started in September 2021, there have been encouraging results for youth incidents processed at the pilot police stations. In Brimbank, the proportion of youth incidents resulting in remand in the 12-months prior to the pilot was 46.8 per cent. In the 12-months to 31 August 2023, it had dropped to 12 per cent. The effect was also observed in Wyndham, with the proportion of remands decreasing from 30.6 per cent in 2021, to 6.5 per cent in 2023. During the same period, the proportion of cautions increased from 6.4 per cent to 27.7 per cent in Brimbank and 8.5 per cent to 33.2 per cent in Wyndham. The YCPEIP pilot's results led to additional government funding to expand the program across all four Victoria Police regions in 2024–25.

Community Integration Support Program

The Counter Terrorism Command continues to deliver the Community Integration Support Program (CISP) in partnership with the Board of Imams Victoria. CISP is a voluntary disengagement program that supports participants in custody or in the community who are assessed as being radicalised or at risk of radicalisation to religiously-motivated violent extremism.

CISP continues to deliver tailored intervention services to program participants including religious mentoring, psychological intervention, reintegration support, and family support. In March 2024, the Applied Security Science Partnership at Victoria University completed an external evaluation of CISP titled *Facilitating disengagement from violent extremism: Evidence from the CISP*. The research provided several key findings that support the high success rate of the CISP in engaging convicted terrorists in the program. The research findings will inform projects related to CISP in 2024–25 to ensure continuous improvement of the program.

Victoria Police SHIELD

Victoria Police SHIELD is an online platform, allowing information to be shared between the public and private security sectors, with the aim of preventing terrorism. SHIELD works to strengthen partnerships in the public and private security sector. This is achieved through information sharing on the current threat environment, and best practices in protecting crowded places from terrorism.

In 2023–24, SHIELD expanded these partnerships, increasing the number of members and targeting sectors with limited representation. SHIELD also proactively engaged with partners to share information and ideas that support the protection of crowded places from terrorism through the

delivery of “crowded places” forums and targeted awareness sessions. To raise awareness on current themes across the terrorism landscape, SHIELD published fortnightly environment announcements, monthly global terrorism statistics, incident and disruptive demonstration activity notifications and reports.

Operation Tiedown

Operation Tiedown identified an organised crime network involved in the importation, manufacture, and trafficking of drugs into and across Australia. The operation is an example of a joint agency operation with staff from Victoria Police, Australian Federal Police, Australian Border Force and the Australian Criminal Intelligence Commission (ACIC).

On 15 August 2023, the Australian Border Force intercepted a consignment, locating 78 kilograms of resin blocks filled with methamphetamines concealed within the body of surfboards. Further investigation identified a second suspicious consignment of plastic moulds, which was seized under a search warrant. Australian Federal Police forensic officers found the moulds were filled with 1541 kilograms of methamphetamines. This seizure is one of the largest seizures of methamphetamine in Victoria. Our detectives played a key role in the operation, which resulted in these significant seizures and the arrests of two alleged members of an international organised crime syndicate. The men, from Taiwan and China, were both charged with importing a border-controlled drug.

Virtual kidnappings

Virtual kidnappings are a scam commonly affecting international students. Scammers impersonate government authorities or military officials to convince victims they are in legal trouble or are implicated in a crime. To resolve the issue, they are pressured to pay large sums of money to overseas bank accounts. Through coercion, victims are led to stage their own kidnapping to convince family and friends to hand over the large sums of money.

We identified a spike in virtual kidnappings, and in late 2023 to early 2024, we engaged with Victorian universities and state-based agencies who have contact with the international student cohort. We provided education about virtual kidnappings and collaborated with both mainstream and Chinese-speaking media outlets, to inform and address any community safety concerns. Following our engagement, we have seen a significant reduction in reported virtual kidnapping incidents.

Safer Families duty lawyer training

In January 2024, we established an ongoing training partnership with Women's Legal Service Victoria to deliver Safer Families duty lawyer training. First delivered with our support in April 2024, this collaborative training approach supports a better understanding of the roles and responsibilities of prosecutors and clarifies decision making improving communication and negotiation and building cooperation and collaboration between sector partners.

Disclosure Governance Committee

We are committed to working with other Justice partners to improve and develop enduring systems, practices and processes, and to contribute to fair legal and policy outcomes. To achieve this, we established a Disclosure Governance Committee that is responsible for identifying and monitoring systemic disclosure issues and overseeing the development and implementation of reforms. The committee's membership consists of stakeholders with expertise in policing, disclosure, public interest immunity and the conduct of criminal prosecutions. This includes the Victorian Office of Public Prosecutions, the Victorian Government Solicitor's Office, the Department of Justice and Community Safety, Victoria Legal Aid and other relevant legal profession representatives.

Leading interjurisdictional uplift in training and practice

Throughout 2023–24, Victoria Police led several national workshops to improve forensic services training and practice. This included:

- The National Shooting Scene Reconstruction Workshop aimed to enhance national capability by supporting participants to complete mandatory requirements for their qualifications. It was delivered to participants from Victoria Police, Australian Federal Police, New South Wales Police, South Australia Police, Queensland Police, and Environmental Science and Research New Zealand.
- The Crime Scene Reconstruction Workshop was delivered in collaboration with New South Wales Police, the workshop aimed to increase expertise in crime scene reconstruction and ensure consistency in crime scene investigative procedures. It was delivered to participants from all policing agencies in Australian states and territories, New Zealand and the Australian Federal Police.
- The National Chemical, Biological and Radiological/Disaster Victim Identification Workshop was designed to develop a national understanding of capability and capacity.

5 OTHER DISCLOSURES



Victoria Police has a duty to comply with a range of legislation and Victorian Government policies. We make disclosures in our annual report to be open and transparent about our operations.

Local Jobs First

The *Local Jobs First Act 2003* brings together the Victorian Industry Participation Policy (VIPP) and Major Project Skills Guarantee (MPSG) policy, which were previously administered separately.

As a public sector body, Victoria Police is required to apply the Local Jobs First Policy in all our procurement activities valued at \$3 million or more in metropolitan Melbourne or state-wide; or valued at \$1 million or more for procurement activities in regional Victoria.

The MPSG requirements apply to all Victorian Government construction projects valued at or above \$20 million.

The MPSG and VIPP guidelines will continue to apply to applicable projects where contracts have been entered into, prior to 15 August 2018.

Projects commenced – Local Jobs First Standard

In 2023–24, six contracts with a combined commercial value of \$102.5 million and applicable Local Jobs First commitments commenced. Five contracts were located within metropolitan Melbourne and one in regional Victoria. Commitments included local content, local jobs created and retained, and the use of small-to-medium enterprises in the supply chain.

The outcomes expected from the implementation of the Local Jobs First Policy are:

- a commitment to an average of 46.8 per cent of local content; and
- 146 small-to-medium enterprises included in the supply chain.

Projects completed – Local Jobs First Standard

We did not complete any Local Jobs First Standard Projects during 2023–24.

Local Jobs First strategic projects

A Local Jobs First strategic project is a project with a budget of \$50 million or more, or any other project declared to be a strategic project by the Minister under section 7A (2) of the Act.

There were no strategic projects where Local Jobs First commitments applied.

Reporting requirements – grants

We did not provide any grants during 2023–24.

Social procurement framework

The Victorian Social Procurement Framework applies to procurement of all goods, services and construction undertaken by, or on behalf of, departments and agencies subject to the Standing Directions under the *Financial Management Act 1994*. It enables organisations to use their buying power to generate social value above and beyond the value of the goods, services, or construction being procured.

The framework establishes seven social procurement objectives:

- opportunities for Victorian Aboriginal people
- opportunities for Victorians with disability
- women's equality and safety
- opportunities for Victorian priority jobseekers
- supporting safe and fair workplaces
- sustainable Victorian social enterprise and Aboriginal business sectors
- sustainable Victorian regions.

It also establishes three sustainable procurement objectives:

- environmentally-sustainable outputs
- environmentally-sustainable business practices
- implementation of the climate change policy objectives.

Since establishing and implementing our first social procurement strategy in 2019, we have prioritised the following objectives:

- sustainable Victorian social enterprise and Aboriginal business sectors, through increased purchasing from Victorian social enterprises and Aboriginal businesses
- women's equality and safety, where all suppliers engaged are required to demonstrate equitable employment practices and family violence leave or the development of same
- supporting safe and fair workplaces, where all suppliers engaged are required to demonstrate that they comply with industrial relations laws and promote secure employment.

In 2023–24, we spent a total of \$1.345 million with 34 social benefit suppliers. A total of \$205,376 was spent with 14 Victorian Aboriginal businesses. Data on supplier performance against women's equality and safety and supporting safe and fair workplaces is not available for this reporting period.

While sustainable procurement objectives have not been the primary focus of our social procurement strategy, we have incorporated environmental considerations into procurement decision-making where possible. More information on sustainable procurement can be found in the Environment performance indicators section (see: Sustainable procurement, further in this chapter).

Information and communication technology expenditure

For the 2023–24 reporting period, Victoria Police had a total ICT expenditure of \$263.9 million, with the details shown below.

(\$ thousands)

All operational ICT expenditure		ICT expenditure related to projects to create or enhance ICT capabilities		
Business as Usual (BAU) – ICT Expenditure (Total)		Non-Business as Usual (non BAU) ICT expenditure (Total – Operational expenditure and capital expenditure)	Operational Expenditure	Capital Expenditure
263,857		20,105	14,618	5,487

ICT expenditure refers to Victoria Police cost in providing business enabling ICT services within the current reporting period. It comprises Business as Usual (BAU) ICT expenditure and Non-Business as Usual (Non-BAU) ICT expenditure.

Non-BAU ICT expenditure relates to extending or enhancing Victoria Police current ICT capabilities. BAU ICT expenditure is all remaining ICT expenditure that primarily relates to ongoing activities to operate and maintain the current ICT capability.

Government advertising expenditure

(\$ thousand)

Name of campaign	Campaign summary	Start/end date	Advertising (media) expenditure (excl. GST)	Creative and campaign development expenditure (excl. GST)	Research and evaluation expenditure (excl. GST)	Post-campaign evaluation expenditure (excl. GST)	Print and collateral expenditure (excl. GST)	Other campaign expenditure (excl. GST)	Total
Police Recruitment	Advertising, communication and marketing activities for the recruitment of police	1 July 2023 to 30 June 2024	Approved: \$3600 Actual: \$3600	Planned: \$320 Actual: \$694 ^(a)	Planned: \$150 Actual: \$226 ^(b)	Planned: \$20 Actual: \$14	Planned: \$200 Actual: \$346 ^(c)	Planned: \$75 Actual: \$729 ^(d)	Approved/ planned: \$4365 Actual: \$5609 ^(e)
Police Assistance Line and Online Reporting	Advertising, communication and marketing activities for the promotion of the Police Assistance Line and Online Reporting service.	1 July 2023 to 30 June 2024	Approved: \$3000 Actual: \$2200	Planned: \$60 Actual:	Planned: \$70 Actual: \$162 ^(f)	Planned: \$35 Actual: \$11	Planned: \$20 Actual: \$0	Planned: \$170 Actual: \$46	Approved/ planned: \$3485 Actual: \$2479

Notes:

Advertising expenditure is subject to all June activity invoiced in July or August 2024.

Approved Advertising (media) expenditure is the amount approved for each campaign by the Advertising Approval Group.

Planned campaign expenditure amounts are the amounts included in the Campaign Strategy form submitted to the Advertising Approval Group for review.

(a) Actual creative and campaign development expenditure was higher than planned, to allow for expansion in the number of segmented audiences targeted by the campaign. This led to an increase in creative strategy and development costs.

(b) Actual research and evaluation expenditure was higher than planned, to allow for an expansion in the number of segmented audiences targeted by the campaign. This led to an increase in research costs.

(c) Demand for printed posters and other printed campaign collateral was higher than expected, leading to an increase in print costs for this campaign.

(d) Actual other campaign expenditure was higher than planned, to allow for an expansion in the number of segmented audiences targeted by the campaign. This led to an increase in other campaign costs.

(e) Higher expenditure for creative and campaign development; research and evaluation; print and collateral; and other campaign expenditure as outlined above contributed to an overall higher total cost for the Police Recruitment campaign.

(f) Actual research and evaluation expenditure was higher than planned, to allow for an expansion in the number of multicultural audiences targeted by the campaign. This led to an increase in research costs.

Consultancy expenditure

In accordance with the Financial Reporting Direction (FRD) 22, the below information pertains to consultancy expenditure in 2023–24.

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

In 2023–24, there were 58 consultancies where the total fees payable to the consultancies were \$10,000 or greater.

The total expenditure incurred during 2023–24 in relation to these consultancies was \$10.32 million (excluding GST).

As required by FRD 22, details of individual consultancies valued at \$10,000 or greater can be found at www.police.vic.gov.au/annual-report

Details of consultancies under \$10,000

In 2023–24, there were 18 consultancies engaged during the year, where the total fees payable to the individual consultancies was less than \$10,000.

The total expenditure incurred during 2023–24 in relation to these consultancies was \$0.093 million (excl. GST).

Disclosure of major contracts

In accordance with the requirements of government policy and accompanying guidelines, we have disclosed all contracts greater than \$10 million in value entered during the financial year ending 30 June 2024. These can be found at Buying for Victoria: tenders.vic.gov.au

There was one contract entered into in 2023–24 where disclosure of contractual details was exempt under the *Freedom of Information Act 1982* or government guidelines.

Reviews and studies expenditure

Name of the review	Reasons for review/ study	Terms of reference/ scope	Anticipated outcomes	Estimated cost for the year (excl. GST)	Final cost if completed (excl. GST)	Publicly available (Y/N) and website address
Feasibility study: new regional training centre	To understand if it is feasible to build a new regional training centre.	Update the standard schematic design for training centres and assess the feasibility of multiple options to deliver a new training centre and develop costings for those options. The study was split into two phases. The second phase did not progress, as the stakeholder group chose to undertake further internal planning before re-engaging the external consultant.	Costing and advice on the viability of each option.	\$115,000	\$45,000	N
Feasibility study: Sale Operational Safety and Tactics Training (OSTT) facility	To understand if it is feasible to modify existing facilities into an OSTT Centre.	Site visit and consultation on new OSTT requirement.	Feasibility study report with floor plans, options, and costing.	\$9300	\$9300	N
Feasibility study: Air Wing relocation and refurbishment	To understand if it is feasible to continue to co-locate at the existing Air Wing building and the requirement for expansion.	Coordination and engagement of an architect to assist with feasibility determination.	Schematic design drawings and costings for options: 1) new building on adjacent green field site; 2) major refurbishment of existing Air Wing building.	\$34,310	\$34,310	N
Feasibility study: Forensic head quarters	To understand the functional requirement of the Forensic Services Department and its future facility requirements.	Consultation and workshop with the Forensic Services Department, engagement of an architect and preparation of a functional brief.	High level functional flow/ relationship diagrams, room schedule, schematic design, sample plans, costing and options.	\$52,500	\$52,500	N
Feasibility study: 20 Dawson St office refurbishment	To understand if it is feasible to modernise the office and reception areas to align with current standards and requirements.	Site inspection and consultation to obtain functional brief and prepare construction design drawings and costings.	Functional brief and construction design drawings with costing. Quantity surveyor fees on cost plan.	\$24,000	\$24,000	N
Feasibility study: Melbourne East Police Station refit	To review what space can be provided.	Site visit, consultation, functional requirements, preparation of schematic design and costing.	Feasibility study report showing the data collated, floor plans, as well as costing for the refurbishment and relocation works.	\$7500	\$7500	N

Name of the review	Reasons for review/ study	Terms of reference/ scope	Anticipated outcomes	Estimated cost for the year (excl. GST)	Final cost if completed (excl. GST)	Publicly available (Y/N) and website address
Feasibility study: 67 Raglan Street	To understand if it is feasible to install car stackers to store more impound vehicles to increase capacity.	Site visit, consultation, obtain functional brief, preparation of design development drawings to demonstrate if the car stackers could fit and how many additional cars could be stored.	Design development drawings of proposed floor plan, sections and quantity surveyor costing.	\$20,000	\$20,000	N
Feasibility study: Falls Creek new garage works	To understand if it is feasible to construct a new garage for Falls Creek police, complying with the Alpine Resort Victoria design guidelines and planning schemes.	Site visit, consultation to work through the design and documentation for the new garage. Also ensure the design complies with Alpine Resort Victoria design guidelines and planning scheme.	Planning permit ready drawings and reports such as Geotech, arborist and surveyor reports.	\$40,950	\$40,950	N
Feasibility study: Victoria Police Centre occupancy rate	To understand if it is feasible to relocate external units into the Victoria Police Centre.	Site visit with all external units, preparation of functional brief and testing the fit of existing Victoria Police Centre floor plans.	Feasibility study report with floor plans for each unit fitting in the Victoria Police Centre and costing.	\$30,810	\$30,810	N
Feasibility study: Mildura multi-disciplinary centre refurbishment	To review alternative sites relocation, due to the current site being end of life.	Site visit, consultation, preparation of functional brief and testing the fit of alternative sites.	Feasibility Study report with floor plans and costing.	\$34,600	\$34,000	N
Feasibility study: Williamstown water police	To understand if it is feasible to relocate Williamstown water police to other locations.	Site visit and consultation.	Feasibility study report with options on site locations.	\$20,116	\$20,116	N
Logistics review: Evidence, transport and logistics business case	To forecast future warehouse space requirements, options to meet them and inform a business case.	Site visit, engaging supply chain logistics consultants, architects and quantity surveyors to assist with obtaining functional brief from the members.	Functional brief and feasibility study for warehouse development. Quantity surveyor fee on the costing for options and business case drafting.	\$300,000	N/A	N
Net Zero Action Plan	To prepare a plan to reduce greenhouse gas emissions, backed by evidence of the effectiveness and efficiency of the proposed plan.	Carbon emissions across our operations, from facilities, fleet, equipment to waste management. This includes financial analysis and recommendations on the most cost-efficient options.	A phased plan with options for reducing carbon emissions, and recommendations on operational details including cost-effective plant and equipment, capability development needs and potential funding sources and partnerships.	\$89,900	N/A	N
Functional analysis of the Victoria Police Sporting Integrity Intelligence Unit (SIU)	To conduct an independent functional analysis of the SIU.	To determine the role and scope of the function performed by the SIU, and the adequacy of unit level tasking and coordination; performance, governance and reporting requirements; information sharing practices, and emerging issues likely to impact the SIU's future operations.	To provide insight into the unit's foundations, development, success and opportunities for improvement. To identify environmental, organisational, and operational stressors and pressures that influence tasking and coordination practices. To further identify opportunities for reform within intelligence and investigative functions to enhance the unit's effectiveness and future-readiness.	\$44,000	\$44,000	N
Independent review of rostering at two regional highway patrol units	Industrial dispute	To determine whether service delivery requirements can be met if variable roster arrangements are in place in specific highway patrol units	An understanding of service delivery requirements for highway patrol units and optimal rostering to meet those requirements	\$51,343	\$51,343	N
Evaluation of the Embedded Youth Outreach Program (EYOP)	To understand effectiveness and benefits of EYOP.	Evaluate the characteristics of EYOP clients and EYOP service provision, including how EYOP intervention impacts outcomes for young people. Determine the cost effectiveness/cost benefit of the EYOP.	An understanding of whether EYOP contributes to reduced rates of youth offending, reduced rates of victimisation and vulnerable young people being with support services.	\$145,000	N/A	N

Disclosure of emergency procurement

In line with the requirements of the Victorian Government Purchasing Board Governance policy, an Emergency Procurement Plan applies when procuring goods and services in response to an emergency.

We did not activate our Emergency Procurement Plan or undertake any emergency procurements in 2023–24.

Procurement complaints

We did not receive any formal procurement complaints in 2023–24.

Compliance with the Freedom of Information Act 1982

The *Freedom of Information Act 1982* gives people the right to request access to information held by the Victorian Government and its agencies, including personal documents and documents relating to government activities. The Act also allows people to request that incorrect or misleading information regarding their personal affairs held by an agency is amended and provides an appeal process to review access decisions.

In 2023–24, we received 3903 requests for access to documents under the Act, excluding requests from applicants to amend personal information. Of those applications, 3344 related to personal requests and 559 were non-personal requests. Victoria Police received 15 applications from Members of Parliament, 35 media requests and the remaining 3853 were from the public and public interest groups.

Since 1 December 2012, reviews of decisions made under the Act are the responsibility of the Office of the Victorian Information Commissioner. Details of the number of applications for review and the decisions are published in the Office of the Victorian Information Commissioner's annual report.

In 2023–24, there were 45 appeals lodged with the Victorian Civil and Administrative Tribunal (VCAT) for final determination, 20 cases were withdrawn and 25 were not yet finalised by 30 June 2024.

Requests for access to documents

Type of Request	Number
Personal	3344
Non-personal	559
Total requests	3903
2023–24 Appeals to VCAT	45
2023–24 Appeals actually determined and outcome	0

Compliance

In 2023–24, we processed 19 per cent of requests within the statutory time period, 8 per cent within one to 45 days after the statutory time period, and 73 per cent were completed in 46 or more days after the statutory time period. The average processing time taken to finalise requests was 282 days. Our compliance performance was impacted by an existing backlog of requests.

Application Procedure

Since 27 June 2020, the principal officer for the purpose of administering the requirements of the Act is the Chief Commissioner of Police. The authorised officer is the Manager of the Freedom of Information (FOI) Division who is responsible for all decisions relating to FOI applications received by Victoria Police. Applications for documents under the provisions of the Act can be submitted at: ovic.vic.gov.au

Alternatively, applications can be posted to:
Freedom of Information Division
GPO Box 913
MELBOURNE VIC 3001

When making an FOI request, applicants should ensure the request is in writing and clearly identifies what types of material or documents are being sought. Further information regarding the FOI process can be found on the Office of the Victorian Information Commissioner webpage at: ovic.vic.gov.au

Further details as to Victoria Police's organisation and functions, categories of documents, FOI arrangements; publications, rules, policies, procedures, and reports can be found in our Part II statements at: police.vic.gov.au/freedom-information

Categories of documents

The general types of documents that may be the subject of an FOI request include briefs of evidence, patrol duty returns and incident reports.

Further information

Further information regarding the operation and scope of FOI can be obtained from the Act, regulations made under the Act and ovic.vic.gov.au

Documents available for purchase

The Victoria Police Manual is available for purchase. Alternatively, you can access the Victoria Police Manual for free at the Victorian State Library. Further information can be found at: police.vic.gov.au/procedures-and-legislation

Traffic accident reports and crime reports for insurance are also available for purchase. Further information can be found at: police.vic.gov.au/traffic-accident-reports and police.vic.gov.au/crime-reports

Our Corporate Statistics Unit collects, collates, analyses, and disseminates statistical data. Reports that provide non-crime statistics are available upon request. Further information can be found at: police.vic.gov.au/statistics

Compliance with the *Building Act 1993*

Victoria Police complies with the requirements of the *Building Act 1993*, the Building Regulations 2018 and other Victorian legislation referenced by the Victorian Building Authority. We control a large property portfolio comprised of police stations, police residences, educational, administrative, and training complexes, forensic laboratories and other special purpose facilities.

New buildings conforming to standards

No new buildings were completed in 2023–24.

Designs were developed for new buildings that will be under construction in 2024–25. These designs have all been developed to the relevant standards.

Maintenance of buildings in safe and serviceable condition

Victoria Police-owned buildings were all maintained in a safe and serviceable condition. A program of inspections was initiated to assess compliance against essential safety measures. These inspections have not identified any major defects, and all minor defects identified were actioned.

The Department of Government Services' Accommodation, Carpool and Library Services continues to manage the maintenance for leased facilities.

Occupational health and safety, functionality for police service delivery and upkeep of plant and equipment are key priorities for the allocation of maintenance funding. All legislative requirements for asbestos inspections and monitoring have been met.

Registered building practitioners

A contractor list is maintained to ensure that only registered building practitioners perform work on our properties. We also comply with the Ministerial Directions issued pursuant to the *Project Development and Construction Management Act 1994*, by engaging contractors and consultants from the DTF Construction Supplier Register, where required.

Competitive neutrality policy

The Victorian Government's Competitive Neutrality Policy is to ensure that significant government businesses compete fairly in the market. The policy sets out the Victorian Government's approach to competitive neutrality. Victoria Police ensures it fulfils its requirements on competitive neutrality reporting as required under the Competition Principles Agreement and Competition and Infrastructure Reform Agreement.

Compliance with the *Public Interest Disclosure Act 2012*

The purpose of the *Public Interest Disclosure Act 2012* is to encourage and facilitate the reporting of improper conduct and corruption committed by public officers and public bodies and to ensure those reporting such behaviours are protected against detrimental action. Detrimental action includes discrimination, disadvantage, or adverse treatment directed towards the person who made the disclosure of improper conduct and corruption. Victoria Police does not tolerate improper conduct by employees, including detrimental action against those coming forward to report such conduct.

Victoria Police is committed to ensuring transparency and accountability in administrative and management practices and supporting the making of disclosures that reveal improper conduct including corrupt conduct, criminal offences, or serious professional misconduct. We will continue to take all reasonable steps to protect persons who make such disclosures from detrimental action and afford natural justice to the person who is the subject of the disclosure to the extent it is legally possible.

Reporting procedures

Any person may make a disclosure about the conduct of Victoria Police employees.

A complaint may be made orally or in writing (by post or electronically) to a member of Victoria Police.

A Victoria Police employee may make a complaint about another employee, or report circumstances they believe may involve an ethics or integrity issue by making the complaint directly to a police member of a more senior rank than the employee making the complaint, to Professional Standards Command or to the IBAC.

A Victoria Police employee making a disclosure is encouraged to advise their direct or indirect manager or supervisor.

To make a public interest complaint visit: police.vic.gov.au/compliments-and-complaints

Alternatively, disclosures may be made directly to:
Independent Broad-based Anti-corruption Commission
Level 1, North Tower, 459 Collins Street
MELBOURNE VIC 3000
Phone: 1300 735 135
ibac.vic.gov.au

Disclosures under the *Public Interest Disclosures Act 2012*

Reporting requirement for the financial year 2023–24	Number	Type
Section 69(1)(b)(i) the number and types of disclosures notified to the IBAC under section 21(2) or 22; ^(a)	189	Includes allegations of: improper behaviour predatory behaviour duty failure family violence excessive use of force assault
Section 69(1)(b)(ii) the number and types of public interest complaints referred to the investigating entity by the IBAC; ^(b)	207	Includes allegations of: improper behaviour predatory behaviour duty failure family violence excessive use of force assault
Section 69(1)(b)(iii) the number and types of public interest complaints investigated by the investigating entity; ^(c)	207	Includes allegations of: improper behaviour predatory behaviour duty failure family violence excessive use of force assault
Section 69(1)(b)(iv) the number and types of public interest complaints dismissed by the investigating entity;	0 ^(d)	
Section 69(c) the number of applications for an injunction made by the investigating entity under section 50 during the financial year	0 ^(d)	

Notes:

One disclosure may contain multiple allegations.

- (a) Section 69(1)(b)(i) the number and types of disclosures notified to the IBAC under section 21(2) or 22 relates to files that Victoria Police refer to the IBAC as assessable disclosures. The two sections differentiate between who made the complaint:
- Section 21 disclosures relate to complaints from the public/VPS (employee/police custody officer). These complaints may be about police officers or other employees within Victoria Police.
 - Section 22 police complaints relate to complaints about police against police/police against PSO.
- (b) Section 69(1)(b)(ii) the number and types of public interest complaints referred to the investigating entity by IBAC. This relates to files that the IBAC refer back to Victoria Police for investigation. These are referrals made to Victoria Police under Section 73 of the Independent Broad-based Anti-corruption Act 2011 (Section: Referral of complaint or notification for investigation by another person or body). This will include matters that Victoria Police has referred to the IBAC as “assessable disclosures”. These referrals have been classified as public interest complaints by IBAC. This will also include complaints made directly to the IBAC about the IBAC, these matters will be classified as public interest complaints and referred to Victoria Police for investigation (as opposed to the IBAC investigating or dismissing it).
- (c) Section 69(1)(b)(iii) the number and types of public interest complaints investigated by the investigating entity. This relates to the number of complaints that Victoria Police investigates once they have been referred to Victoria Police from IBAC. Victoria Police investigates all referrals as Victoria Police cannot dismiss or refer to another agency for investigation. Victoria Police are not an investigating entity that can dismiss a public interest disclosure.
- (d) Victoria Police cannot dismiss a public interest disclosure or process an injunction.

Compliance with the *Carers Recognition Act 2012*

We recognise the contribution made to the community by carers. We have taken measures to promote and support those with caring responsibilities under the *Carers Recognition Act 2012*.

We promote the availability of flexible work arrangements and in line with the Act, we support flexibility while aiming to minimise likelihood of efficiency losses or significant negative impact on customer service, productivity, or business continuity.

We promote carer’s leave entitlements along with other leave entitlements, in line with enterprise agreements, policy, and the *Fair Work Act 2009*. We ensure our compliance by providing clear and consistent advice to employees and managers.

We provide support through the Employee Assistance Program, as well as the Carer and Parent Hub on the Victoria Police intranet. The hub is tailored to the needs and responsibilities of carers and provides practical guidance and resources to help balance carer responsibilities with work commitments.

Compliance with the *Disability Act 2006*

We acknowledge that people with disability face significant barriers in their access to justice and often experience discrimination and harm. As an entry point into the justice system, we aim to be accessible to everyone.

Victoria Police acknowledges the importance of being accessible and ensures the *Victoria Police Accessibility Action Plan 2021–2023* meet all legislative requirements under section 38 of the *Disability Act 2006* (the Act). Between November 2023 and February 2024, extensive community consultation was undertaken to inform the development of the subsequent *Accessibility Action Plan 2024–2026*.

The new *Accessibility Action Plan* is currently being finalised and the timing of its release is subject to the timing of a whole of government response to the Royal Commission into Violence, Abuse, Neglect, and Exploitation of People with Disability.

Progress of *Accessibility Action Plan* actions during 2023–24 included:

- training media and communications staff in digital accessibility
- improving access to police stations through a police station locator tool on the Victoria Police website.
- establishing the Disability Liaison Officer (DLO) portfolio-based role, with 70 DLOs now in place across the state and supported by a Community of Practice
- hosting the annual Office of the Public Advocate Awards recognising employees, work units and stations that made outstanding contributions to improving outcomes for people with disability
- supporting employees to volunteer their time in support of the Special Olympics through Law Enforcement Torch Run activities throughout the year

- ensuring an employee with experience of disability is included on recruitment panels when a person with disability has requested support, facilitated through our Victoria Police Enablers employee network.

Our *Access and Inclusion Action Plan 2023–2024* operates in conjunction with the *Accessibility Action Plan* and contains commitments in compliance with section 38(1)(b) of the Act to reduce barriers to persons with disability obtaining and maintaining employment.

Achievements in this area related to workforce inclusion during 2023–24 included:

- updating the Reasonable Adjustment Passport, including development of a digital passport to support information technology (IT) related adjustments
- renewing our Disability Confident Recruiter accreditation in conjunction with the Australian Disability Network
- hosting six “Stepping Into” internships, of which four have successfully gained subsequent employment with us
- ensuring our Employee Assistance Program providers are disability confident.

Compliance with other legislation

Victoria Police Act 2013

Section 12(1)(a)

Any action taken by the Chief Commissioner of Police under Division 6 of Part 4 [incapacity for duty] during that year and the outcome of that action including the result of any review of that action by the Police Registration and Services Board (PRSB).

No action was taken in accordance with this section.

Section 12(1)(b)

Any action taken by the Chief Commissioner of Police under Part 7 [Discipline] during that year and the outcome of that action including the result of any review of that action by the PRSB.

Results of discipline charges determined by Inquiry Officers Part 1: 2023–24

Victoria Police Officers/Protective Services Officers (PSO) charges and results of inquiries	Discipline Inquiries <i>Victoria Police Act 2013</i> (section 125)	Inquiries pursuant to <i>Victoria Police Act 2013</i> (section 136)
Victoria Police Officers/PSOs – total charged (Date Charge was Authorised)	98	13
Victoria Police Officers/PSOs – total number of charges (Date Charge was Authorised)	120	13
Victoria Police Officers/PSOs – charge proven – dismissed from force	11	3
Victoria Police Officers/PSOs – charge proven – other sanction	66	5
Victoria Police Officers/PSOs – all charges not proven at inquiry/determination not imposed	8	0
Victoria Police Officers/PSOs – resigned/retired during inquiry	37	5

Source: Register of Complaints Serious Incidents and Discipline (ROCSID)

Notes:

This data includes discipline outcomes under the *Victoria Police Act 2013 Part 7* that occurred during 2023–24. A police officer can be charged with one or more discipline charges.

The data can include a police officer who has charges/outcomes from both section 125 and section 136 proceeding, i.e., they appear in both columns. The initial charges related to these outcomes may have been laid in 2023–24, or previous reporting period(s).

Results of Discipline charges determined by Inquiry Officers review of sanctions Part 2: 2023–24

	PRSB Review Result			
	Number of Sanctions Reviewed	Sanction Affirmed	Sanction (charge) Dismissed/Officer withdrew appeal	Sanction Varied
Discipline Sanctions section 125 (section 132 <i>Victoria Police Act 2013</i>) (Last Review Date)	3	1	1	1
Inquiries pursuant to <i>Victoria Police Act 2013</i> (section 136)	2	1	1	0

Source: Register of Complaints Serious Incidents and Discipline (ROCSID)

Notes:

The reviews related to the above outcomes may have commenced in 2023–24, or previous reporting period(s).

Section 146 of the *Victoria Police Act 2013* only permits the PRSB to review specific sanctions, i.e., a fine in excess of five times a penalty unit, reduction in rank, seniority, remuneration, transfer to other duties, or dismissal from Victoria Police.

Data relates to reviews completed during the reporting period. The initial sanctions in relation to these reviews may have been determined in 2023–24, or previous reporting period(s).

Discipline sanctions (section 132 *Victoria Police Act 2013*) relates to sanctions imposed if a Victoria Police officer/Protective Services Officer (PSO) is charged with a breach of discipline under section 125 *Victoria Police Act 2013*, whereas inquiry into imprisonment matter (section 136 *Victoria Police Act 2013*) relates to sanctions imposed if a Victoria Police officer/PSO has been charged under the criminal law with an offence punishable by imprisonment (whether in Victoria or elsewhere) and the offence has been found proven.

Section 12 (1) (c)

Any action taken by the Chief Commissioner of Police under section 195 [disciplinary action against Special Constables] during that year.

No action was taken in accordance with this section.

Section 12 (1) (d)

For the purposes of section 12(1)(d), regulation 50 of the *Victoria Police Regulations 2014* prescribes the following information to be included in the Annual Report:

- the number of tests involving taking of samples conducted during the relevant year; and
- the number of persons tested; and Authorised by the Chief Parliamentary Counsel Part 5—Drug and alcohol testing *Victoria Police Regulations 2014* S.R. No. 79/2014 37
- the number of those tests that indicated the presence of a drug of dependence or alcohol in a person's body.

Drug and Alcohol Testing of Officers

Prescribed information in relation to Part 5	Number
The number of tests involved taking of samples conducted during the relevant year	13,779
The number of persons tested	6885
The number of those tests that indicated the presence of a drug of dependence or alcohol in a person's body	27 ^(a)

Source: Drug and Alcohol Testing Unit, Human Resources Command

Notes:

- (a) 20 individual members tested positive to either a drug of dependence or alcohol.
7 members tested positive twice to either a drug of dependence or alcohol.

Control of Weapons Act 1990

Section 10B

Section 10B of the *Control of Weapons Act 1990* states that the Chief Commissioner of Police must provide to the Minister for Police, for inclusion in the annual report under Part 7 of the *Financial Management Act 1994*, a report on searches without warrant.

Total number of searches without warrant, under section 10B and 10G

Searches without warrant	Number
10B(a) the number of searches without warrant under section 10 or 10AA conducted during that financial year	1567
Section 10G Power to search persons in designated areas	
Number	
10B(ab) the number of strip searches conducted under section 10G during that financial year	5
10B(ac) the number of strip searches conducted under section 10G during that financial year in any area in respect of which a declaration under section 10D [Planned designated area] was in effect at the time of the search	5
10B(ad) the number of strip searches conducted under section 10G during that financial year in any area in respect of which a declaration under section 10E [Unplanned designated area] was in effect at the time of the search.	[Not reported] ^(a)

Notes:

This data includes all searches conducted in planned designated areas and may also include some searches conducted in unplanned designated areas.

- (a) It is not possible to separate data on searches conducted in unplanned designated areas from searches conducted in planned designated areas.

Prohibited, dangerous and controlled weapons found as result of a search referred to in section 10B(a)

Weapon type	Number
Prohibited weapons	
Slingshot	2
Electric current emit article	6
Laser pointer	4
Baton/bo-chucks	3
Kama	1
Nunchaku	1
Butterfly sword	2
Flick knife	22
Dagger	1
Knuckle knife	1
Swordstick	1
Butterfly knife	1
Double-end knife	1
Black eagle knife	1
Push knife	1
Ballistic knife	1
Crossbow	2
Shark dart	1
Extendable baton	6
Knuckle duster	23
Imitation handgun	15
Imitation longarm	1
Sword	15
Dangerous articles	
Axe/tomahawk	15
Bat/bar/club	19
Syringe	6
Other weapon	39
Controlled weapons	
Knife	309
Spear-gun	2
Cattle prod	2
Total	504

Notes:

Weapons data is based on modus operandi data which is not a mandatory field and can be subjective.

Prohibited, dangerous and controlled weapons found as result of a search referred to in section 10B(ab)

Weapon type	Number
Prohibited weapons	0
Dangerous articles	0
Controlled weapons	0
Total	0

Notes:

Field contact modus operandi types selected are "prohibited weapons", "dangerous articles" and "controlled weapons". Data is based on modus operandi data, which is not a mandatory field, therefore, discretion is advised when analysing this data.

Charges resulting from weapons or dangerous articles found during searches

	Number
The number of persons who were:	
(i) the subject of a strip search referred to in paragraph (ab); and	5
(ii) charged with offences against this Act in relation to a weapon or dangerous article found during the course of that search; and	[Not reported] ^(a)
The number of persons who were:	
(i) the subject of a strip search referred to in paragraph (ac); and	5
(ii) charged with offences against this Act in relation to a weapon or dangerous article found during the course of that search; and	[Not reported] ^(a)
The number of persons who were:	
(i) the subject of a strip search referred to in paragraph (ad); and	[Not reported] ^(b)
(ii) charged with offences against this Act in relation to a weapon or dangerous article found during the course of that search; and	[Not reported] ^(a)
The number of persons who were:	
(i) the subject of a search conducted under section 10G; and	[Not reported] ^(b)
(ii) charged with offences against this Act in relation to a weapon or dangerous article found	[Not reported] ^(a)

Notes:

(a) Data for number of persons charged with offences under the Control of Weapons Act 1990, and the number of dangerous articles found are both recorded in the system however, the two datasets cannot be linked to provide the number of persons charged in relation to a weapon or dangerous article found.

(b) Our search data includes strip searches and other searches of persons, things, or vehicles. It is not possible to report on full searches on persons alone.

Section 10B(c) any other information requested by the Minister

In reference to section 10B(c) of the Act, no information was requested by the Minister for Police in the 2023–24 financial year.

Section 10KB

In accordance with section 10KB of the *Control of Weapons Act 1990* the Chief Commissioner of Police must provide to the Minister for Police, for inclusion in the annual report under Part 7 of the *Financial Management Act 1994*, a report containing:

- the number of declarations made under section 10D (planned designation of area) and 10E (unplanned designation of area) during the financial year
- for those declarations, information about whether a power under section 10KA was exercised in relation to the designated area that was the subject of the declaration.

Section 10KB(a)		Number
The number of declarations made regarding planned designation of search area (section 10D)		30
The number of declarations made regarding unplanned designation of search area (section 10E)		3
Section 10KB(b)	Power exercised under section 10KA	Number
Section 10D (Planned designation of an area)	Direction to leave area issued in accordance with Section 10KA of the <i>Control of Weapons Act 1990</i>	19
Section 10E (Unplanned designation of an area)		3

Corrections Act 1986

Section 9D (3A) of the *Corrections Act 1986* requires the Chief Commissioner of Police to provide to the Minister for Police, for inclusion in the annual report under Part 7 of the *Financial Management Act 1994*, a report on the provision of services by contractors during the financial year. In accordance with section 9D (3A), our key actions and achievements in relation to prisoner management in 2023–24 are outlined below.

Custody and escort services contract

We engage G4S as a private contractor for custody and prisoner transport services. This includes court movements within the Melbourne Custody Centre, Moorabbin Justice Centre, Ringwood Magistrates' Court Cells, Collingwood Neighbourhood Justice Centre, Bendigo Law Courts and, from October 2023, the new Dandenong Children's Court. We work collaboratively with G4S to ensure compliance with the *Charter of Human Rights and Responsibilities Act 2006*. The contract with G4S operates until 28 March 2025.

The Melbourne Custody Centre, Moorabbin Justice Centre, Collingwood Neighbourhood Justice Centre and Bendigo Law Courts have experienced increased admission rates and court movements compared to 2022–23. Meanwhile, Ringwood Magistrates' Court Cells admission rates and court movements were slightly lower than 2022–23. Notably, the abolition of the offence for public drunkenness saw a

significant reduction in the number of drunk people lodged at the Melbourne Custody Centre. This reduction meant we could review the contract with G4S and resulted in being able to reduce staff numbers during peak periods.

The Custody Centre Welfare Program provided by the St Vincent de Paul Society stopped operating in 2023–24 due to low prisoner numbers and increased costs. Following contract negotiations, G4S delivered a pilot welfare program at no additional cost. This program has since been extended to all facilities operated by G4S. Prisoner clothing is sourced at low cost and provided to prisoners on an "as needs basis". Under a separate pilot program, G4S started transporting prisoners (outside of the Justice Prisoner Transport contract) from Melbourne Custody Centre to Corrections Victoria in the Melbourne Metropolitan area. This task, which was previously undertaken by Victoria Police, is now provided by G4S, at no additional cost.

G4S contracted services

During 2023–24, G4S provided the following contract services:

Melbourne Custody Centre

- managed 12,345 prisoner movements (counted in and out)
- lodged 181 intoxicated persons¹
- managed 3369 court movements between the Melbourne Custody Centre and Melbourne Magistrates' Court and facilitated 3420 court movements between the Melbourne Custody Centre and Melbourne Magistrates' Bail and Remand Court
- facilitated a total of 10,840 legal visits and 97 police visits to prisoners.

Moorabbin Justice Centre

- managed 354 prisoner admissions
- managed 418 court movements
- facilitated 488 legal visits to prisoner clients.

Ringwood Magistrates' Court Cells

- managed 605 prisoner admissions
- managed 694 court movements
- facilitated 1084 legal visits to prisoner clients.

Collingwood Neighbourhood Justice Centre

- managed 34 prisoner admissions
- managed 33 court movements
- facilitated 103 legal visits to prisoner clients.

Bendigo Law Courts

- managed 924 prisoner admissions
- managed 1478 court movements
- facilitated 1328 legal visits to prisoner clients.

Dandenong Children's Court

- managed 127 prisoner admissions
- managed 144 court movements
- facilitated 212 legal visits to prisoner clients.

¹ This figure only includes records submitted before 7 November 2023, when Public Drunkenness was no longer considered a criminal offence.

Custodial Health Service

The Custodial Health Service provides health care to people in the care or custody of Victoria Police at the Melbourne Custody Centre and police stations across the state. The service, based at the Melbourne Custody Centre, has 45 permanent staff consisting of doctors, nurses, pharmacists, and administration staff. In regional Victoria, 17 contracted doctors attend to patients in their local police station.

Services are coordinated through the Custodial Health Advice Line, a 24 hours a day 7 days a week telephone service staffed by nurses, which receives calls and emails from all police stations regarding people in custody and their health issues. The health care required varies, from telephone advice, a nurse assessment or a doctor assessment, depending on the nature of the health problem. We also conduct telehealth consultations. The in-house pharmacy dispenses or coordinates with community pharmacies to provide any required medication.

In 2023–24 we recorded over 21,000 episodes of care for people in custody. Of those, 8700 underwent an initial face-to-face nurse assessment. Medication packs were dispensed to 2560 people in custody and 1467 people were assessed for the ongoing provision of methadone or buprenorphine treatment.

Firearms Act 1996

Section 153C

Section 153C of the *Firearms Act 1996* states that the Chief Commissioner of Police must provide to the Minister for Police, for inclusion in the annual report, under Part 7 of the *Financial Management Act 1994*, a report containing:

- the number of searches without warrant under section 149 conducted
- the number and type of firearms, cartridge ammunition, silencers and prescribed items found during the course of those searches
- any other information requested by the Minister for Police.

Number of searches without warrant under section 149 conducted in 2023–24.

	Number
Total	423

Number and type of firearms, cartridge ammunition, silencers and prescribed items found during searches in 2023–24

Firearms found	Number
Air rifle	2
Ammunition ^(a)	76
Firearm	7
Firearm part ^(b)	7
Handgun	6
Home-made firearm	2
Imitation firearm ^(c)	19

Firearms found	Number
Imitation handgun	2
Magazine	1
Rifle	7
Sawn-off firearm	3
Shotgun	3
Spud gun	2
Starter pistol	1
Toy gun ^(d)	2
Total	140

Notes:

Data provided is type of firearms recorded in Law Enforcement Assistance Program (LEAP) as either as a modus operandi code or recorded as a firearm item found in the narratives. Please note that modus operandi codes are not mandatory fields and narrative searches may be subjective. Therefore, discretion is advised when analysing this data:

- (a) Ammunition includes cartridge ammunition and bullets.
- (b) Firearm part includes scopes, silencers and other firearm related parts.
- (c) Gel blasters are classified as imitation firearms.
- (d) Only toy guns that are made to look like real firearms are included.

Section 153C(c) any other information requested by the Minister

In reference to section 153C(c) of the Act, no information was requested by the Minister for Police in the 2023–24 financial year.

Section 172(1)

Section 172(1) of the *Firearms Act 1996* states that the Chief Commissioner must provide to the Minister for Police for inclusion in the annual report of operations under Part 7 of the *Financial Management Act 1994*, a report containing the following data.

Provision	Number
the number of firearm prohibition orders issued	298
the number of firearm prohibition orders in operation ^(a)	2194
the number of people under 18 years of age who are subject to firearm prohibition orders ^{(a) (b)}	42
	57 firearms ^(d)
the number of firearms and firearm-related items seized during any exercise of powers under Part 4A ^(c)	1105 firearm-related items (such as ammunition) Overall total = 1162
	Overall total including imitation firearms = 1218
the number of charges laid for offences under this Act connected with searches under Part 4A ^(e)	343
the number of charges laid for other offences connected with searches under Part 4A ^(f)	1188 ^(g)

Notes:

(a) Data against items b) and c) represent the cumulative total from 08 May 2018 to 30 June 2024 and that remain active at 30 June 2024. All other data is from the period 01 July 2023 to 30 June 2024.

- (b) Data relates to persons who were under the age of 18 and subject to a Firearm Prohibition Order (FPO) from 08 May 2018 and remain active at 30 June 2024.
- (c) Property and Laboratory Management is currently unable to identify property items by seizure type. The FPO Registry depends on manual reporting of seizures and return of Property and Laboratory Management receipts to collect data. Data against item (d) is validated by cross-referencing charges resulting from either FPO searches with an offence category of "weapons/explosives" or FPO-specific offences detected under warrant or another search power. This category includes imitation firearms although, by definition, they are weapons and not firearms.
- (d) This number does not include imitation firearms, however there were 56 imitation firearms seized during the period.
- (e) Data includes offences detected following searches conducted using FPO search powers and due to other search types, which result in detecting FPO breaches and other offences (such as firearms or firearm-related item located and seized under common law when drugs, poisons, controlled substances warrant executed on FPO subject). This information was obtained through SAS Enterprise Guide (using specific offence codes for FPO-related charges) and manually checking LEAP by the FPO Registry. Police officers are only required to provide field contact data and not incident data where charges are commonly associated. Consequently, the actual number of charges laid may be greater than that being reported.
- (f) All charges laid is set as the search date equal to commit date, but the current system cannot distinguish whether the charge is related to an FPO search. Data includes offences detected following searches conducted using FPO search powers and due to other search types, which result in detecting FPO breaches and other offences (such as firearms or firearm-related item located and seized under common law when drugs, poisons, controlled substances warrant executed on FPO subject). Police officers are only required to provide field contact data and not incident data, where charges are commonly associated. As such, the actual number of charges laid may be greater than that being reported.
- (g) Under the Control of Weapons Act 1990 and relating to specific FPO offences, 46 charges were laid.

Graffiti Prevention Act 2007

The Chief Commissioner of Police is required to report on searches without a warrant undertaken in accordance with section 17 of the *Graffiti Prevention Act 2007*, including:

- the number of searches without warrant under section 13
- the number and type of graffiti implements found during the course of those searches in 2023–24
- any other information requested by the Minister for Police.

The number of searches without warrant under section 13 conducted in 2023–24

	Number
Total	164

Notes:

Data is for number of people searched under section 17 of the *Graffiti Prevention Act 2007*.

The number and type of graffiti implements found during those searches in 2023–24

Graffiti implement type	Total number
Aerosol paint container	281
Texta/marker	142
Other graffiti implement	32
Total implements	455

Notes:

Data is based on *modus operandi* data, which is not a mandatory field, therefore, discretion is advised when analysing this data.

Section 17(c) any other information requested by the Minister

In reference to section 17(c) of the Act, no information was requested by the Minister for Police in the 2023–24 financial year.

Sentencing Act 1991

In accordance with section 89DH of the *Sentencing Act 1991*, the Chief Commissioner of Police must provide to the Minister for Police, for inclusion in the annual report of operations under Part 7 of the *Financial Management Act 1994*, a report containing information relating to alcohol exclusion orders.

Reporting requirements under the Sentencing Act 1991 for 2023–24

Reporting requirement	Number
(a) the number of applications made for alcohol exclusion orders during that financial year	[Not reported] ^(a)
(b) the number of applications for alcohol exclusion orders that were withdrawn during that year	[Not reported] ^(a)
(c) the number of applications for alcohol exclusion orders that were dismissed during that year	[Not reported] ^(a)
(d) the number of alcohol exclusion orders made during that year	9
(e) the number of persons charged with an offence against section 89DF (1) or (2) during that year.	≤3
(f) the number of charges for an offence under section 89DF (1) or (2) that resulted in a finding of guilt in that year	≤3
(g) the number of contraventions of an alcohol exclusion order that were recorded by members of the police force during that year in respect of which no charge sheet was filed	[Not reported] ^(a)
(h) a comparison with the immediately preceding three financial years of the information required under this subsection	[Not reported] ^(a)

Source: Data for requirements (e) and (f) was sourced from the Crime Statistics Agency.

Notes:

(a) Victoria Police does not separately capture this data, as the application is part of a brief of evidence. Data cannot be disaggregated for this purpose.

Sex Offenders Registration Act 2004

In accordance with section 70P(1) of the *Sex Offenders Registration Act 2004*, a report with the following data is required to be submitted by the Chief Commissioner of Police to the Minister for Police on matters relating to registered sex offenders.

Reporting requirements under section 70P(1) of the Sex Offenders Registration Act for 2023–24

70P (1) Chief Commissioner of Police to report to Minister	Number
(a) the total number of registrable offenders as at the immediately preceding 30 June [2024]	10,655 ^(a)
(b) the number of offenders added to the Register in the financial year ending on the immediately preceding 30 June [2024]	495
(ba) the number of prohibition orders made in the financial year ending on the immediately preceding 30 June [2024]	16
(bb) The number of registration orders made in the financial year ending on the immediately preceding 30 June [2024]	2
(c) any other prescribed information	[see table below]

Notes:

(a) The total number of registrable offenders includes 957 deceased offenders.

Prescribed information in the Sex Offenders Registration Regulations 2014

Total number of registrable offenders included in the Register as at 30 June 2024			
number of registrable offenders by gender	Gender		Number
	Male		10,427
	Female		223
	Self-identified		5
number of registrable offenders aged under 18			0
reporting periods applying to registrable offenders	Reporting period		Number
	4 years		17
	7.5 years		95
	8 years		3054
	15 years		3130
	Life		3528
	Other ^(a)		831
	Total		10,655
			Number
number of registrable offenders living in Victoria and subject to reporting obligations			4666
number of registrable offenders in government custody			934
number of registrable offenders outside Victoria (excluding registrable offenders to whom Division 9 of Part 3 of the Act applies)	Owning jurisdiction	Status	Number
	Victoria	Residing Overseas	276
	Other ^(b)	Interstate	783
	Total ^(c)		1059
			Number
number of registrable offenders who are the subject of an order under Division 6 of Part 3 of the Act (or an equivalent order made under the laws of a foreign jurisdiction)			0
number of registrable offenders who are the subject of a notice under section 45A of the Act			62
number of registrable offenders whose reporting period has ended			2864
number of deceased registrable offenders			957
Number of offenders added to the Register in the financial year ending on 30 June 2024			
number of offenders under the age of 18			0
number of offenders added to the Register following the making of an order under section 11 of the Act			20
number of offenders added to the Register because they are corresponding registrable offenders			67

Notes:

(a) In terms of reporting periods applying to registrable offenders, "other" refers to periods outside those defined in section 34 of the Sex Offenders Registration Act. This includes no reporting period, reporting periods set by other jurisdictions prior to being transferred to Victoria and reporting periods for juvenile offenders (Section 35).

(b) In terms of the number of registrable offenders outside Victoria, "other" refers to cases initially registered in Victoria but have since moved to another jurisdiction.

(c) The number of registrable offenders outside Victoria does not include registrable offenders whose reporting period has ended or who are deceased.

Environmental performance indicators

Environmental reporting

We are committed to reducing greenhouse gas emissions, improving energy efficiency and reducing adverse impacts to the environment. We continue to proactively identify, develop, and implement initiatives to reduce greenhouse gas emissions and to build resilience to the impacts of climate change.

In line with this commitment, we monitor and report against a range of indicators for energy and water consumption, transportation, waste generation, stationary fuels, and greenhouse gas emissions. For the reporting purposes of environmental impacts in 2023–24, Victoria Police sites include:

- police stations of various sizes
- support facilities, including facilities used for training, forensic services, central property and document storage, and transport operations.

The following should be considered when reading these results:

- The results are based on the fringe benefit tax year (01 April 2023 to 31 March 2024), unless otherwise specified.
- Data sources include other public sector agencies and external service providers. The reliability and validity of data is assumed.
- The Australian National Greenhouse Accounts Factors were used to calculate greenhouse gas emissions. The August 2021 factors were used to calculate 2021–22 results, the February 2023 factors were used to calculate the 2022–23 results, and the August 2023 factors were used to calculate the 2023–24 results.
- Climate Active’s market-based accounting rules were used to calculate greenhouse gas emissions for power consumption.
- Complete data was not always available. Unless otherwise specified, some data has been extrapolated for some sites based on the previous year or average daily use.

- Results previously reported for 2021–22 and 2022–23 have been recalculated as more complete data has become available. This includes electricity, stationary fuels, water consumption and waste data.
- Totals may not tally due to rounding.

Greenhouse gas emissions

In line with the state-wide transition to net zero emissions by 2045, we are participating in actions to reduce emissions from our operations. These actions form part of the whole of government pledge under the *Climate Change Act 2017*.

Consistent with national and international reporting standards, greenhouse gas emissions are broken down into “scopes”:

- Scope 1 greenhouse gas emissions are from sources that we own or control, such as burning fossil fuels through use of our vehicles or machinery.
- Scope 2 greenhouse gas emissions are indirect emissions from our use of electricity from the grid, where non-renewable power generation is used.
- Scope 3 greenhouse gas emissions are indirect emissions from corporate air travel and waste disposal.

Our Scope 1 greenhouse gas emissions cannot be directly compared to previous reporting periods, as we now collect and report more data than we did in previous years. For example, the 2023–24 report includes the most complete data for aircraft greenhouse gas emissions, used in the reporting to date.

Scope 2 greenhouse gas emissions decreased by 16.6 per cent in 2023–24 compared to 2022–23. Light-emitting diode (LED) installation at 67 sites contributed to the reduction in greenhouse gas emissions due to reduced electricity consumption. The significant reduction in the August 2023 Australian National Greenhouse Accounts Factors for electricity generation and distribution have contributed to the reduction in scope 2 greenhouse gas emissions.

Scope 3 greenhouse gas emissions increased by 22.7 per cent in 2023–24 compared to 2022–23. This reflects an increase in waste data collection rather than an actual increase in emissions.

Indicator	2021–22	2022–23	2023–24
G1. Total Scope 1 greenhouse gas emissions (Tonnes CO ₂ -e)	30,681	35,009 ^(a)	34,154 ^(a)
G2. Total Scope 2 greenhouse gas emissions (Tonnes CO ₂ -e)	62,942	59,690	49,791
G3. Total Scope 3 greenhouse gas emissions from commercial air travel and waste disposal (Tonnes CO ₂ -e)	2498	3137	3849

Notes:

(a) Direct comparisons to previous reporting periods cannot be made for Scope 1 emissions due to an increase in data coverage in 2023–24 in areas including buildings and non-road vehicle data.

Electricity production and consumption

Most of Victoria Police's energy consumption falls within three key areas:

- lighting
- heating, ventilation, and air-conditioning
- information and communication technology.

Electricity energy consumption reduced by 2.7 per cent from 2022–23 to 2023–24. A lighting upgrade project completed in June 2023 at 67 facilities has subsequently resulted in a decrease in electricity consumption by on average 9.7 per cent at these sites,

equating to an approximate 1879 tonne reduction in greenhouse gas emissions, with some sites reducing gas consumption by approximately 20 per cent. The project has improved the energy efficiency of existing buildings, reducing operating costs and greenhouse gas emissions from electricity consumption.

The 2023–24 data accounts for 98.7 per cent of sites and 98.1 per cent of Victoria Police FTE.

With the reduction in electricity consumption and improved electricity emission factors, the greenhouse gas emissions for electricity reduced by 16.6 per cent in 2023–24.

Indicator	2021–22	2022–23	2023–24
EL1. Total electricity consumption (MWh)	71,489	68,854	66,959
Purchased electricity – consolidation	71,489	68,854	66,959
Not directly purchased but from outside the organisation	0	0	0
Self-generated ^(a)	Not available	Not available	Not available
EL2. On-site electricity generated (MWh)	41	24	25
Solar photovoltaic (PV) ^(b)	41	24	25
Consumption behind-the-meter ^(a)	Not available	Not available	Not available
Exports	41	24	25
Other non-renewable (diesel backup generator) ^(a)	Not available	Not available	Not available
EL3. On-site installed generation capacity (MWh)	Not available	Not available	Not available
EL4. Total electricity offsets (MWh)	5957	6327	5463
Large-scale Generation Certificates voluntarily retired on the entity's behalf	5957	6327	5463
Greenpower	0	0	0

Notes:

(a) Data for self-generated power, consumption behind-the-meter, self-generated power from diesel backup generators is currently unavailable.

(b) Solar photovoltaic (PV) exports were calculated using actuals from available billing data. Feed-in kWh values were not estimated for missing periods.

Stationary fuel use

Sources of emissions from stationary fuel include natural gas and liquid petroleum gas (LPG) used in some buildings, diesel used for some machinery such as back-up generators for facilities and portable generators for operations. We collected data primarily through billing information from fuel suppliers. For natural gas, data accounts for 100 per cent of sites that are utilising gas, which represents accommodation for 87 per cent of FTE.

Stationary fuel use decreased by 12.0 per cent from 2022–23

to 2023–24. The decrease in natural gas consumption was driven by two factors. Firstly, reduced gas consumption at the Victoria Police Centre from the failure of the co-generation unit for the entire reporting period for 2023–24. Secondly, the 2023 winter was the warmest winter on Bureau of Meteorology records, which appears to have contributed to reducing gas consumption at over 80 Victoria Police sites. The Victoria Police Centre consumption accounted for 19 per cent of total Victoria Police gas consumption, therefore the reduction in gas consumption at this site heavily influenced the overall results.

Indicator	2021–22	2022–23	2023–24
F1. Total Fuels used in buildings and machinery (MJ)	132,450,664	131,216,514	115,473,740
Buildings	132,165,124	131,081,780	115,389,985
Natural gas	131,993,740	130,926,122	115,218,843
LPG	171,385	155,658	171,142
Machinery	285,540	134,733	83,755
Diesel	285,540	134,733	83,755
F2. Greenhouse gas emissions from stationary fuel consumption (Tonnes CO₂-e)	6832	6766	5953

Notes:

Machinery in buildings powered by retailer natural gas were captured in the "Buildings" category.

LPG and diesel consumption is based on volumes quoted on supplier invoices as other data measuring methods are not available.

Diesel data for machinery is not available for all reporting periods depicted due to gaps in data capture capability.

Transportation

Since 2022–23, we have continued to minimise travel by using telephone and video conferencing facilities, and encouraging staff to use public transport or cycle to work. We are continuing to implement a vehicle telematics solution into our fleet. This technology will help us improve safety for our staff and better manage vehicle use. As of 30 June 2024, 2305 telematic devices have been installed throughout the current fleet. This will allow for more efficient utilisation of the fleet, and in turn should assist in reducing greenhouse gas emissions and inform planning and exploration into lower carbon emissions vehicles.

Our data reporting capability includes metrics on non-road vehicles. The increase in greenhouse gas emissions from transportation in 2022–23 is attributable to this inclusion of non-road vehicle data. Since 2022–23, comparisons for transportation emissions are not appropriate due to changes in data coverage. However, greenhouse gas emissions from road vehicles have decreased slightly compared from 2022–23 to 2022–24.

Commercial air travel decreased by 8.6 per cent from 2022–23 to 2023–24.

Indicator	2021–22	% of Fleet	2022–23	% of Fleet	2023–24	% of Fleet
T2. Total number of vehicles	3552	100.0	3592	100.0	3629	100.00
Road vehicles	3552	100.0	3543	98.6	3580	98.7
Goods vehicle – internal combustion ^(a)	0	0	975	27.2	992	27.4
Diesel	0	0	937	26.1	962	26.5
Unleaded	0	0	38	1.1	30	0.8
Omnibuses – internal combustion – diesel ^(b)	0	0	37	1	36	1.0
Passenger Vehicles ^(c)	0	0	2450	68.2	2453	67.5
Battery electric vehicle	0	0	1	0	1	0
Internal combustion	0	0	2449	68.1	2452	67.5
Diesel	0	0	986	27.4	1085	29.9
LPG	0	0	1	0.0	0	0
Unleaded	0	0	1462	40.7	1367	37.6
Two-wheeled vehicles – internal combustion – unleaded ^(d)	0	0	81	2.3	99	2.7
Non-road vehicles	0	0	49	1.4	49	1.3
Marine vessels – internal combustion	0	0	45	1.3	45	1.3
Diesel	0	0	3	0.1	3	0.1
Unleaded	0	0	42	1.2	42	1.2
Aircraft – internal combustion – aviation gasoline	0	0	4	0.1	4	0.1

Notes:

Segmentation by Australian Design Rules for road vehicles in reporting periods prior to 2021–22 are unavailable.

Our vehicles are categorised as special built for purpose vehicles, per the Australian Design Rules and have been estimated as follows:

(a) The goods vehicle category contains 4-wheel drives, all-terrain vehicles, heavy vehicles, utility vehicles and other specialist vehicles.

(b) The omnibuses category contains booze buses and other specialist buses.

(c) The passenger vehicles category contains sedans, sports utility vehicles (SUVs), 4-wheel drives and other specialist vehicles.

(d) The two-wheeled vehicles category contains motorcycles.

Indicator	2021–22	2022–23	2023–24
T1. Total energy used in transportation (MJ)	341,747,164	409,516,018	421,111,051
Road vehicles	341,747,164	326,083,854	323,365,734
Goods vehicle – internal combustion	0	136,179,041	137,357,871
Diesel	0	135,078,946	136,185,405
Unleaded	0	1,100,096	1,172,466
Omnibuses – internal combustion – diesel	0	4,650,607	5,099,755
Passenger vehicles	0	183,778,610	179,217,447
Battery electric vehicle	0	2,494	2,691
Internal combustion	0	183,776,116	179,217,447
Diesel	0	71,426,320	68,176,216
Unleaded	0	112,348,406	111,041,231
LPG	0	1390	1691
Two-wheeled vehicles – internal combustion – unleaded	0	1,475,596	1,690,662
Non-road vehicles	0	83,432,164	97,745,317
Marine vessels – internal combustion ^(a)	0	8,554,138	12,744,783
Diesel	0	6,199,915	9,237,233
Unleaded	0	2,354,224	3,507,550
Aircraft – internal combustion – aviation gasoline	0	74,878,026	85,000,534
T3. Greenhouse gas emissions from vehicle fleet (Tonnes CO₂-e)	23,730	28,301	29,089
Road vehicles	23,730	22,639	22,450
Goods vehicle – internal combustion	0	9585	9668
Diesel	0	9511	9589
Unleaded	0	74	79
Omnibuses – internal combustion – diesel	0	327	359
Passenger vehicles	0	12,627	12,309
Battery electric vehicle	0	1	1
Internal combustion	0	12,626	12,309
Diesel	0	5029	4800
Unleaded	0	7597	7509
LPG	0	0	0
Two-wheeled vehicles – internal combustion – unleaded	0	100	114
Non-road vehicles	0	5662	6638
Marine vessels – internal combustion ^(a)	0	596	888
Diesel	0	437	650
Unleaded	0	159	237
Aircraft – internal combustion – aviation gasoline	0	5066	5751
T4. Total distance travelled by commercial air travel (Passenger km)	1,087,164	4,365,922	3,989,760

Notes:

Segmentation by Australian Design Rules for road vehicles in reporting periods are unavailable.

Our vehicles are categorised as special built for purpose vehicles, in line with the Australian Design Rules.

Our data reporting capability includes metrics on non-road vehicles. Since 2022–23, year on year comparisons for transportation emissions are not appropriate or comparable due to changes in data coverage.

(a) Marine vessel data has not been captured in the past for individual trips, with the 2022–23 energy and emissions data based on estimated fuel consumption. This data was not available for 2023–24. A data capture process is being implemented to allow for reporting in future years.

Total energy used

There was a 0.7 per cent reduction in total energy consumption from 2023–24 to 2022–23. Electricity consumption has declined due to the installation of LED lights at 67 sites. The consumption of natural gas reduced in part due

to the warmer than usual winter of 2023 and also the failure of the co-generation unit at the Victoria Police Centre. This reduction in total energy consumption, once normalised over the FTE, sees a reduction of 2062 MJ per FTE.

Indicator	2021–22	2022–23	2023–24
E1. Total energy usage from fuels (stationary and transportation) (MJ)	476,521,708	540,732,531	536,584,791
E2. Total energy usage from electricity (MJ)	258,710,321	247,873,445	241,050,737
E3. Total energy usage segmented into renewable and non-renewable sources (MJ)	735,232,028	788,605,976	777,635,528
renewable sources	5957	6327	5463
non-renewable sources	735,226,072	788,599,649	777,630,065
E4. Units of energy used normalised by FTE	34,487	37,433	35,930

Notes:

Direct comparisons to previous reporting periods cannot be made due to differing data coverage within each indicator.

Sustainable buildings and infrastructure

We play a critical role in responding to extreme weather events, such as floods and fires, and have been directly impacted with loss and damage to police buildings and vehicles. Extreme weather events in recent years, such as the 2019–20 bushfires, and the 2020 and 2022 floods demonstrate the importance of addressing climate change risk, particularly when it comes to the design and management of buildings and infrastructure assets.

We are committed to efficiency and reducing adverse impacts on the environment and continue to proactively identify, develop, and implement initiatives, to reduce greenhouse gas emissions and adapt to the changing climate.

All new facilities are designed using sustainable design principles, and resource efficient features. As stipulated in *Victoria's Climate Change Strategy*, from 2021, all new Victoria Police buildings and tenancy fit-outs will have embedded environmentally sustainable design with a minimum five-star Green Star energy performance rating. This will increase to six-star in 2025.

New leased premises are acquired through the Department of Government Services' Accommodation, Carpool and Library Services (ACLS) which ensures fit-outs for new leased premises achieve and maintain a National Australian Built Environment

Rating System (NABERS) 5-star rating (without green power), or higher. Industry standards must also be adopted to support best practice sustainability and user health outcomes throughout the different phases of design, fit-out and ongoing operation. Where an office fit-out is unable to achieve this rating, ACLS must demonstrate that a "best endeavours" approach has been taken by implementing as many as possible of the design components of the NABERS five-star rating.

Victoria Police established a monitoring system to ensure a continued reduction in water and energy consumption, a reduction in waste levels, and improvement to the quality of the indoor environment of the Victoria Police Centre. The centre operates as an environmentally sustainable building that was designed to high environmentally sustainable design standards using certified products.

Water consumption

We are committed to increasing water usage efficiency. Water consumption increased for 2023–24 by 2.9 per cent from 2022–23, which aligns with the proportional increase in FTE at these sites. Data for the 2023–24 period accounts for 82.6 per cent of sites and 92.4 per cent of Victoria Police FTE.

In 2023–24 we continued to work with Victoria's water corporation boards to increase data coverage.

Indicator	2021–22	2022–23	2023–24
W1. Total water consumption (kilolitres)	218,244	203,184	209,122
Potable water consumption	218,244	203,184	209,122
Metered reused water consumption	0	0	0
W2. Units of metered water consumed normalised by FTE	10.2	9.7	9.7

Notes:

Direct comparisons to previous reporting periods cannot be made due to differing data coverage within each indicator.

Additional data was captured in the reporting for 2023–24 provided by water corporations and drawn from water consumption invoices.

Waste and recycling

We are committed to the effective management of waste to reduce operational costs and environmental impacts, as well as potential health risks to staff and the broader Victorian community. Data for the 2023–24 period accounts for 45.8 per cent of sites and 94.9 per cent of Victoria Police FTE. The Victoria Police Centre accommodates 31 per cent of FTE, and has dedicated collection services for:

- coffee cups
- e-waste

- printer cartridges
- batteries.

The Simply Cups Australia program at the Victoria Police Centre saw 227,035 coffee cups diverted from landfill between 1 April 2023 and 31 March 2024. That is equivalent to 22 kilometres worth of cups stacked end-to-end. Under the program, takeaway cups are upcycled to produce other items, such as re-usable cups, car park stops and roadside kerbing, outdoor furniture, air-conditioning mounting blocks, road surfacing and lightweight concrete.

Indicator	2021–22	%	2022–23	%	2023–24	%
WR1. Total units of waste disposed (kg and %)	1,725,426	100	1,709,538	100	2,262,136	100
Landfill	1,428,973	83	1,402,665	82	1,851,780	82
Recycling	296,453	17	306,874	18	410,356	18
Cardboard	-		142,293		176,401	
Commingled	-		50,459		68,761	
Food and garden organics	-		37,727		45,843	
Paper	-		42,732		69,315	
Other	-		20,966		29,097	
Batteries	-		83		163	
Coffee cups	-		2632		2270	
E-waste	-		4364		5669	
Fluorescent tubes	-		105		10	
Metal	-		70		0	
Printer cartridges	-		1103		858	
Uniforms	-		4342		1259	
Coffee ground ^(a)	-		-		10,180	
Green collect ^(a)	-		-		531	
WR2. Percentage of office sites which are covered by dedicated collection services for (%)	-	Not available	-	Not available	45.80	-
WR3. Total units of waste disposed by normalised FTE (kg/FTE)	87	-	85	-	110	-
WR4. Recycling Rate (%)	-	17	-	18	-	18
WR5. Greenhouse gas emissions associated with waste disposal (Tonnes CO₂-e)	2286	-	2244	-	2963	-

Notes:

(a) Coffee ground and green collect are new data capture categories, beginning from January 2024.

A direct comparison between the reporting periods should not be made as new service providers were used and data coverage has changed.

A direct comparison between recycling streams should not be made as data was previously not captured.

Collection services data is currently not available for all sites.

Waste stream segmentation is not available for previous reporting periods.

Data capturing processes have been established to capture and segment waste streams for future reporting.

Sustainable procurement

Victoria Police aligns with the mandatory whole-of-government policy, strategy, and commitments; including a requirement for all suppliers to commit to a Supplier Code of Conduct. The code aims to ensure all suppliers adhere to minimum standards of ethical, sustainable, and socially responsible practices when providing goods or services. Under these requirements, suppliers must acknowledge the code by signing and returning a commitment letter as part of the procurement process and if successful, as part of their supply of the goods and/or services.

Consistent with the sustainable procurement objectives of the Victorian Social Procurement Framework, Victoria Police has incorporated environmental considerations into procurement decision-making where possible.

Victoria Police is committed to and supports environmental sustainability. Factors such as material minimisation, use of recycled materials and material re-use are incorporated along with mandatory requirements of product handling, distribution and system processing when assessing tender responses. While no weighting is apportioned to these considerations unless minimum thresholds apply, tenderers are asked to describe how they incorporate environmental sustainability into their business practices. Standard Request for Tender clauses explore options to recycle and/or reduce the environmental impact of packaging and minimise the amount of waste that goes to landfill.

In 2023–24, 29 suppliers committed to the mandatory Supplier Code of Conduct which stipulates the minimum standards of ethical, sustainable, and socially responsible practices, 23 contracts were obtained from mandated whole of Victorian Government purchase contracts, where corporate, social, and environmental requirements already apply and 59 Victoria Police construction projects contractually require our contractors to comply with Volume One, Section J (Energy Efficiency) of the National Construction Code.

Asset Management Accountability Framework maturity assessment

The following sections summarise our assessment of maturity against the requirements of the Asset Management Accountability Framework (AMAF). The AMAF is a non-prescriptive, devolved accountability model of asset management that requires compliance with 41 mandatory requirements. These requirements can be found on the DTF webpage: dtf.vic.gov.au/infrastructure-investment/asset-management-accountability-framework

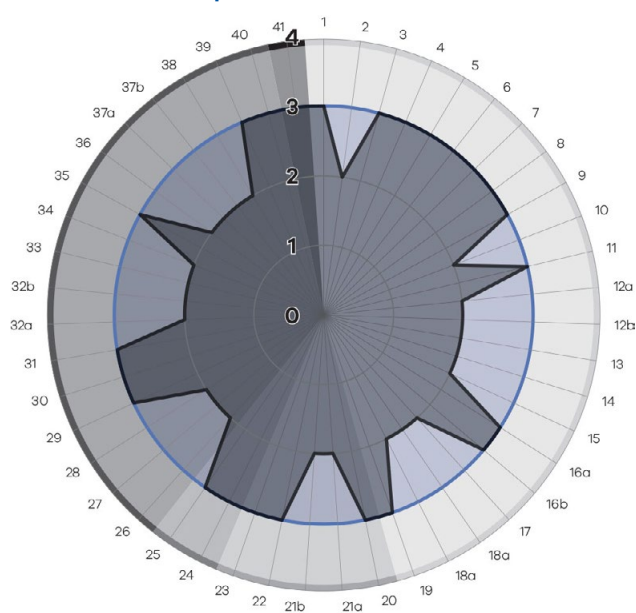
Our target maturity rating is “competence”, which is a state where asset management systems and processes are fully in place across the asset lifecycle, from asset acquisition, performance management, maintenance, critical failure, through to disposal. To reach “competence”, these systems and processes need to be consistently and systematically applied to meet the AMAF requirements. This includes a continuous

improvement process to expand system performance above AMAF minimum requirements. Assurance activities must consider the size, criticality and service delivery objectives of each type of asset.

The 2023–24 Victoria Police AMAF compliance assessment concludes that compliance is attained with 23 of the 41 requirements (see chart below). There is partial compliance with 18 requirements and there is no material compliance deficiency.

The areas of focus for improvement relate to the capture of asset information and the application of asset information to investment planning, including to better consider the risks from climate change.

2023–24 Asset Management Accountability Framework compliance assessment



Legend

Status Definition

1 = Awareness systems and processes are being developed, effectiveness of application is not consistent, some knowledge of AMAF requirements.

2 = Developing systems and processes are being embedded, often applied effectively, with clear links to AMAF requirements

3 = Competence systems and processes fully in place, consistently applied and systematically meeting AMAF requirements, includes a continuous improvements process to expand system performance above AMAF minimum requirements. This is the target maturity for Victoria Police

4 = Optimising systems and processes are now leading practice, exceeding AMAF requirements, and constantly being improved to align with support and drive organisations objectives.

Summary of Asset Management Accountability Framework requirements and compliance Leadership and accountability (requirements 1–19)

We met our target maturity level of competence for 11 of the 19 requirements. An improved competence in requirement three has been recognised in 2022–23, with our procurement framework aligning well with AMAF requirements.

Planning (requirements 20–23)

We met our target maturity level for three of the four requirements within this category. The remaining requirement, in which to meet maturity, is in investment planning. This will be addressed in line with the asset management improvement plan.

Acquisition (requirements 24 and 25)

We maintained the target maturity level of competence for both requirements within this category.

Operation (requirements 26–40)

We maintained our target maturity level for six of the 15 requirements within this category, though there was improvement in one requirement and regression in another. Improvement was achieved for requirement 35, which requires that information in the Asset Information Management System is readily accessible to accountable individuals. The regression was on requirement 26, which requires that processes are in place for the identification, monitoring and recording of asset condition.

Disposal (requirement 41)

We met our target competence maturity level for the mandatory requirement in this category.

Additional departmental information available on request

In compliance with the requirement of the Standing Directions under the *Financial Management Act 1994*, certain categories of information not contained in the annual report have been retained by Victoria Police and are available on request, subject to the provisions of the *Freedom of Information Act 1982*. The information is available on request by writing to:

Executive Director
Investment, Governance and Assurance Department
Corporate and Regulatory Services
Victoria Police Centre
GPO Box 913
MELBOURNE, VIC 3001

Victoria Police financial management compliance attestation statement 2023–24

This attestation is in accordance with Standing Direction 5.1.4 of Standing Directions 2018 under the *Financial Management Act 1994*.

I, Shane Patton, Chief Commissioner on behalf of Victoria Police, certify that Victoria Police has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.

Shane Patton APM
Chief Commissioner of Victoria Police

11 September 2024

Compliance with DataVic Access Policy

Consistent with the DataVic Access Policy issued by the Victorian Government in 2012, Victoria Police made four data sets available on the DataVic website in 2023–24. Information included in this annual report will also be available at data.vic.gov.au in electronic readable format.

Licensing and regulation

Victoria Police continues to play a key role in licensing and regulation activities across the firearms, private security and weapons industries in Victoria.

Progress against Statement of Expectations

On 24 May 2024, the Minister for Police issued a Statement of Expectations for Victoria Police to guide the business processes of the Licensing and Regulation Division. The Minister has requested that we incorporate the following three objectives in our business plans:

- continue work to support the development of the National Cabinet commitment to build a National Firearms Register and commence an uplift of our firearm registry databases to enable near real-time integration with the National Firearms Register
- continue working towards the implementation of the recommendations relevant to Victoria Police from the Victorian Government's 2020 review of the private security industry
- continue work to integrate some services for firearms and private security licensing with Service Victoria.

These key objectives support our ongoing endeavours to modernise regulatory practices. As members of the Firearms and Weapons Policy Working Group, we work closely with commonwealth, state and territory agencies towards full integration of the National Firearms Register into our systems and processes.

We are also continuing collaborative work with Service Victoria to introduce an end-to-end digital service for selected licensing application processes.

In March 2024, amendments to the *Private Security Act 2004* passed in the Victorian Parliament receiving Royal Assent in April 2024. The amendments follow recommendations from the Victorian Government's 2020 review of the private security industry. Changes include transitioning to a streamlined licensing scheme for all private security activities. Additionally, the amendments provide a broader pathway for making complaints and introduce new offences relating to sub-contracting of security activities. All amendments to the Act will be enacted by 19 June 2025.

We are currently developing plans to implement these changes to the private security licensing and regulation framework. As part of the implementation of new legislative provisions, we are working with the Victorian Government to develop guidance for private security operators to implement standards for risk assessments and a code of conduct for all licence holders. We have also worked with the Department of Justice and Community Safety to introduce a new factsheet for workers within the private security industry. The factsheet will be included in all new private security licence applications and renewals. This will assist workers to understand their rights at work and the supports available.

Regulating the firearms, weapons and private security industries

Victoria Police values its role as the regulator of the firearms, weapons and private security industries. Employing a risk-based approach to compliance and enforcement helps us support lawful operators to work in a way that promotes safety and integrity for the community. Our policies and approach include:

- ongoing assessment and monitoring of activities in each industry
- identifying and responding to risks
- working with all our stakeholders to support compliance and identifying opportunities for improvement and efficiency.

As of 30 June 2024, there are:

- 236,609 current Victorian firearm licences
- 960,693 registered firearms attached to 230,402 current firearm licences
- 42,809 current private security licences and registrations
- 778 current Chief Commissioner of Police weapons approvals.

We continue to maintain a licensing and registration scheme that prioritises community safety. Our ongoing goal is to ensure that the people who are engaged in these industries are fit and proper and are enabled to comply with their obligations under the Act. In 2023–24, we processed 148,861 new and renewal applications for firearm permits and licences, private security licences and registrations and Chief Commissioner of Police Weapons Approvals. Of the applications processed in 2023–24, 131,812 (88.55 per cent) were approved.

Licence, registration and permit application outcomes in 2023–24

Type of request	Approved	Refused
New and renewal firearm licences	46,796	492
New and renewal private security licences and registrations	14,886	30
Firearm permits	69,939	299
Chief Commissioner of Police weapons approvals	191	1
Total	131,812	822

Total number of licences and registrations suspended or cancelled in 2023–24

Type of Request	Suspended	Cancelled
Firearm licences	1495	2019
Private security licences and registrations	112	186
Total	1607	2205

Drink driving detection

Drink driving detections of Victoria Police officers during 2023–24

Blood alcohol reading	Was there a collision? (yes/no)	Determination
0.075	No	Under investigation
0.085	No	Substantiated – Discipline Intervention Process
0.085	No	Under investigation
0.095	No	Substantiated – Discipline Intervention Process
0.108	No	Under investigation
0.115	No	Under investigation
0.133	No	Under investigation

Comparative workforce data

The following table discloses the head count and full-time staff equivalent (FTE) of public service employees of Victoria Police employed in the last full pay period in June of the 2023–24 reporting period, and in the last full pay period in June of the 2022–23 reporting period.

Details of employment levels in June 2023 and 2024

	June 2023						June 2024							
	All employees			Fixed term and casual			Ongoing			Fixed term and casual				
	Number (headcount)	FTE (headcount)	Part-time (headcount)	FTE (headcount)	Number (headcount)	FTE (headcount)	Full-time (headcount)	Part-time (headcount)	FTE (headcount)	Number (headcount)	FTE (headcount)	Part-time (headcount)	Number (headcount)	FTE (headcount)
Gender														
Women	7645	7210	6066	1371	7014	196	208	196	7895	7465	6281	1401	213	198
Men	14,076	13,988	13,619	324	13,858	130	133	130	14,280	14,197	13,837	310	133	131
Self-described	128	128	125	2	127	1	1	1	53	53	51	1	1	1
Age														
15–24	673	666	626	11	632	33	36	33	824	815	781	19	24	22
25–34	6401	6307	5996	298	6201	105	107	105	6374	6282	5971	294	109	107
35–44	6229	6012	5443	711	5940	75	75	72	6484	6280	5708	702	74	70
45–54	5317	5199	4843	407	5135	64	67	64	5143	5027	4667	405	71	68
55–64	2919	2848	2640	231	2803	45	48	45	3079	3004	2773	246	60	55
65+	310	294	262	39	286	8	9	8	324	307	269	46	9	8

Demographic data

June 2023												June 2024							
All employees				Ongoing				Fixed term and casual				All employees				Ongoing		Fixed term and casual	
	Number (headcount)	FTE	Full-time (headcount)	Part-time (headcount)	FTE	Number (headcount)	FTE	Number (headcount)	FTE	Number (headcount)	FTE	Number (headcount)	FTE	Number (headcount)	FTE	Number (headcount)	FTE		
Police	16,133	15,842	15,092	1019	15,820	21	21	16,338	16,059	15,300	1016	16,037	22	22					
Chief Commissioner	1	1	0	0	0	1	1	1	1	0	0	0	1	1					
Deputy Commissioner	4	4	0	0	0	4	4	4	4	0	0	0	4	4					
Assistant Commissioner	17	17	0	0	0	17	17	17	17	0	0	0	17	17					
Commander	13	13	13	0	13	0	0	14	14	14	0	14	0	0					
Superintendent	106	106	106	0	106	0	0	102	102	102	0	102	0	0					
Inspector	377	376	373	4	376	0	0	361	360	357	4	360	0	0					
Senior Sergeant	935	931	920	15	931	0	0	899	896	887	12	896	0	0					
Sergeant	2979	2942	2835	144	2942	0	0	3037	2999	2890	147	2999	0	0					
Senior Constable	8801	8565	7982	819	8565	0	0	9029	8803	8211	818	8803	0	0					
Constable	2900	2887	2863	37	2887	0	0	2874	2863	2839	35	2863	0	0					
Protective Service Officers (PSO)	1435	1412	1356	79	1412	0	0	1439	1417	1359	80	1417	0	0					
PSO Senior Super	4	4	4	0	4	0	0	3	3	3	0	3	0	0					
PSO Supervisor	135	135	134	1	135	0	0	140	139	136	4	139	0	0					
PSO Senior	780	766	728	52	766	0	0	748	734	697	51	734	0	0					
PSO First Class	81	77	68	13	77	0	0	75	72	65	10	72	0	0					
PSO	435	430	422	13	430	0	0	473	468	458	15	468	0	0					
Other Sworn Employees	218	218	218	0	218	0	0	102	102	102	0	102	0	0					
Recruits	216	216	216	0	216	0	0	100	100	100	0	100	0	0					
Reservists	2	2	2	0	2	0	0	2	2	2	0	2	0	0					
Police Custody Officers (PCO)	353	346	331	22	346	0	0	332	325	308	24	325	0	0					
PCO-1	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
PCO-2	291	285	273	18	285	0	0	272	267	254	18	267	0	0					
PCO-3	62	61	58	4	61	0	0	60	58	54	6	58	0	0					

Classification data

All employees	June 2023						June 2024								
	Ongoing			Fixed term and casual			All employees			Ongoing			Fixed term and casual		
	Number (headcount)	FTE (headcount)	Part-time (headcount)	Full-time (headcount)	Number (headcount)	FTE (headcount)	Number (headcount)	FTE (headcount)	Number (headcount)	FTE (headcount)	Part-time (headcount)	Full-time (headcount)	Number (headcount)	FTE (headcount)	
VPS 1 – 6 grades	3350	3167	2555	513	2899	282	268	3648	3465	2848	519	3200	281	265	
VPS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
VPS 2	1124	1036	822	228	971	74	65	1146	1058	852	225	1000	69	58	
VPS 3	881	839	689	107	756	85	83	953	912	769	112	842	72	70	
VPS 4	685	651	512	109	589	64	62	770	738	594	107	670	69	68	
VPS 5	382	370	299	47	334	36	36	456	441	363	49	399	44	43	
VPS 6	278	272	233	22	249	23	23	323	316	270	26	290	27	26	
Forensic Officers (FO)	302	284	240	61	283	1	1	302	281	231	68	278	3	3	
FO-1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
FO-2	71	68	62	8	67	1	1	70	67	60	8	65	2	2	
FO-3	81	76	66	15	76	0	0	83	77	64	18	76	1	1	
FO-4	99	90	68	31	90	0	0	100	91	68	32	91	0	0	
FO-5	36	34	29	7	34	0	0	35	33	25	10	33	0	0	
FO-6	15	15	15	0	15	0	0	14	14	14	0	14	0	0	
Senior VPS Employees	58	56	18	3	20	37	36	67	65	21	5	25	41	41	
Senior Technical Specialist	13	13	11	0	11	2	2	21	21	15	0	15	6	6	
FO-7	3	3	3	0	3	0	0	2	2	2	0	2	0	0	
Senior Medical Advisor	7	6	4	3	6	0	0	9	8	4	5	8	0	0	
Senior Executive Service	35	34	0	0	0	35	34	35	35	0	0	0	35	35	
Total employees	21,849	21,326	19,810	1697	20,998	342	327	22,228	21,715	20,169	1712	21,384	347	331	

Classification data

Notes: 7

This table is prepared in accordance with Financial Reporting Direction 29C – Workforce data disclosure requirements. It therefore excludes staff members who were not on salary at the end of the last pay period of the financial year (which ended 1 July 2023 and 29 June 2024). It also excludes staff members who are employed within statutory and nationally funded bodies administered by Victoria Police. Due to rounding, FTE totals may not tally as the figures have been rounded to the nearest whole number. Consequently, the FTE breakdowns by rank/grade will not always align with the totals for each employee type category. In the 2022–23 Annual Report, one Assistant Commissioner was incorrectly coded as a permanent full-time employee in the system. As such, data previously reported for 2022–23 has been revised to reflect correct figures.

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

Income band (salary)	Executives	Senior Technical Specialist	Senior Medical Advisor
< \$160 000	0	0	2
\$160 000 – \$179 999	0	3	0
\$180 000 – \$199 999	4	10	2
\$200 000 – \$219 999	9	3	1
\$220 000 – \$239 999	7	2	0
\$240 000 – \$259 999	6	5	0
\$260 000 – \$279 999	7	0	1
\$280 000 – \$299 999	6	0	2
\$300 000 – \$319 999	4	0	1
\$320 000 – \$339 999	5	0	0
\$340 000 – \$359 999	2	0	0
\$360 000 – \$379 999	0	0	0
\$380 000 – \$399 999	1	0	0
\$400 000 – \$419 999	0	0	0
\$420 000 – \$439 999	3	0	0
\$440 000 – \$459 999	1	0	0
\$460 000 – \$479 999	1	0	0
\$480 000 – \$499 999	0	0	0
Total	56	23	9

Notes:

This table excludes staff members who were not on salary at the end of the last pay period of the financial year (which ended 1 July 2023).

The salaries reported above are for the full financial year, at a 1.0FTE rate and excludes superannuation.

Executives include Assistant Commissioners.

Senior medical advisors are Victorian Public Service (VPS) employees.

Level seven forensic officers (FO-7s) are also included in the senior technical specialist category in this table.

List of statutory authorities and offices

- Office of the Chief Examiner
- Australia and New Zealand Policing Advisory Agency (ANZPAA)
- Police Registration and Services Board (PRSB).

Workforce data: statutory authorities and offices that fall under Victoria Police

Public servant classification	Headcount		Full time equivalent (FTE)	
	June 2023	June 2024	June 2023	June 2024
Senior public servants	5	8	5	8
Governor in Council	2	4	2	4
Senior Executive Service (SES) 3	0	0	0	0
SES 2	1	1	1	1
SES 1	1	2	1	2
SMA	0	0	0	0
Forensic Officer (FO)-7 (includes senior technical specialist)	1	1	1	1
Other public servants	44	33	32	27
FO-6	0	0	0	0
FO-5	0	0	0	0
FO-4	0	0	0	0
FO-3	0	0	0	0
FO-2	0	0	0	0
FO-1	0	0	0	0
Victorian Public Service (VPS)-6	7	7	4	5
VPS-5	18	10	8	7
VPS-4	13	11	12	10
VPS-3	5	4	5	4
VPS-2	1	1	1	1
VPS-1	0	0	0	0
Police Custody Officer (PCO)-2	0	0	0	0
PCO-1	0	0	0	0
Total workforce	49	41	37	35

Notes:

This excludes staff members who were not on salary at the end of the last pay period of the financial year (which ended 1 July 2023 and 29 June 2024).

Due to rounding, FTE totals may not tally as the figures have been rounded to the nearest whole number as per Financial Reporting Direction 29C.

PCOs are VPS employees but are listed separately.

Senior medical advisors are VPS employees.

Senior technical specialists are otherwise referred to as forensic officers FO-7 and captured as such in the above table.

Employment and conduct principles

Victoria Police is committed to applying merit and equity principles when appointing staff. Our selection processes ensure applicants are assessed and evaluated fairly and equitably on the basis of the key selection criteria and other accountabilities without discrimination.

Executive data

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 2004*. All figures reflect employment levels at the end of the financial year.

Total number of SES for Victoria Police, broken down into gender in 2023–24

Class	All		Women		Men		Self-described	
	No.	Var.	No.	Var.	No.	Var.	No.	No.
SES-3	2	0	1	0	1	0	0	0
SES-2	9	0	2	0	7	0	0	0
SES-1	24	0	15	2	9	-2	0	0
Total	35	0	18	2	17	-2	0	0

Notes:

This table has been prepared in accordance with Financial Reporting Directions 15 – Executive officer disclosures and 29C – Workforce data disclosure requirements. It therefore excludes staff members who were not on salary at the end of the last pay period of the financial year (which ended 29 June 2024).

"Var" denotes variance between the current (2023–24) and previous (2022–23) reporting periods.

The data in this table is reflective of headcount, not FTE and may include part-time staff.

Reconciliation of executive numbers in 2023–24

	2023	2024
Executives (financial statement Note 9.8) ^(a)	63	64
Accountable Officer (Secretary)	1	1
Less Separations ^(b)	6	6
Total executive numbers at 30 June	58	59

Notes:

This excludes staff members who were not on salary at the end of the last pay period of the financial year (which ended 1 July 2023 and 29 June 2024).

The data in this table is reflective of headcount, not FTE and may include part-time staff.

(a) Executives includes only Victoria Police SES and Assistant Commissioners.

(b) Separations are executives who left the Victoria Police during the 2023–24 reporting period.

Number of SES for Victoria Police's portfolio agencies in 2023–24

Portfolio agencies	Total		Women		Men		Self-described	
	No.	Var.	No.	Var.	No.	Var.	No.	No.
Office of the Chief Examiner	0	0	0	0	0	0	0	0
ANZPAA	2	0	1	0	1	0	0	0
PRSB	0	0	0	0	0	0	0	0
Total	2	0	1	0	1	0	0	0

Notes:

This table excludes staff who were not on salary at the end of the last pay period of the financial year (which ended 1 July 2023 and 29 June 2024).

Portfolio agencies are statutory bodies, which include the Office of the Chief Examiner, ANZPAA and the PRSB. ANZPAA is the only statutory body that has SES classifications.

This table lists SES statutory bodies as at the end of the last full pay period for 2023–24.



ABORIGINAL-FOCUSED INITIATIVES AND OUTCOMES



The Chief Commissioner made a commitment to the Yoorrook Justice Commission that real change would take place in Victoria Police in its dealings with the Victorian Aboriginal community. This chapter reports on these actions, initiatives and outcomes.

On 8 May 2023, the Chief Commissioner appeared before the Yoorrook Justice Commission and apologised to the Victorian Aboriginal Community for actions by police over the history of the organisation which have caused significant harm across generations of Aboriginal families.

Released publicly in May 2024, the Chief Commissioner's Statement of Commitment includes 79 accompanying actions to ensure that real change flows from his commitments made at the Yoorrook Justice Commission. The Statement of Commitment sets out areas where we will take action between 2023 and 2025. It can be found at: police.vic.gov.au/statement-commitment

The Chief Commissioner's Statement of Commitment broadly covers three themes:

- monitoring and accountability
- cultural competence and human rights capability
- human rights and cultural rights compliance.

The introduction of this chapter aims to highlight Victoria Police Aboriginal-focused initiatives and outcomes, thereby addressing action 15 of the Statement of Commitment. As of 30 June 2024, 15 of the 79 Statement of Commitment actions have been formally acquitted by the Victoria Police First Peoples Committee.

Victoria Police First Peoples Committee

The Victoria Police First Peoples Committee was established in 2024 to provide oversight for our implementation and delivery of the Chief Commissioner's Statement of Commitment. The First Peoples Committee comprises of senior employees, who have responsibility for Statement of Commitment actions. The committee is co-chaired by a Senior Aboriginal Community Representative and the Deputy Commissioner, Capability.

The committee's lifespan is aligned with the Chief Commissioner's commitment to have the actions in the Statement of Commitment acquitted by 2025.

Installation of the Yoorrook Justice Commission Shield

Yoorrook Justice Commissioners presented a shield to the Chief Commissioner during his appearance before the Commission on 08 May 2023, to serve as a continuing reminder of expectation on Victoria Police on how we respect and engage with Aboriginal people and communities.

On 8 May 2024, the Shield was installed and unveiled in the foyer of the Victoria Police Centre. It stands there as a visual reminder to all current and future Victoria Police officers of their duty to protect "First Peoples communities and families: to protect First Peoples culture, cultural rights and human rights."

Apology to the Stolen Generations

On 24 May 2024, the Chief Commissioner delivered an apology to Stolen Generations survivors and their families at the Aborigines Advancement League.

The Chief Commissioner apologised for Victoria Police's role in the removal of Aboriginal children from their families and communities. Through this apology to the Stolen Generations, Victoria Police accepted responsibility for the widespread harm caused to Aboriginal people by the role police played in forcibly removing children from their families, and the deep impact this had on severing their connection to country, culture, kin and identity.

Victoria Police also recognised the impact to the children of those who were removed and generations that come after them.

The Chief Commissioner made this apology to honour Victoria Police's deep commitment to a genuine truth-telling process that:

- acknowledges the causes of injustices
- creates an opportunity to heal
- brings meaningful and positive change.

Aboriginal Community Liaison Officers

The Aboriginal Community Liaison Officer (ACLO) role was implemented in 2005 to address recommendation 231 of the Royal Commission into Aboriginal Deaths in Custody, to strengthen relationships and facilitate communication between Victoria Police and Aboriginal people across the State.

The ACLO program is part of a strategy to increase employment opportunities for Aboriginal people within Victoria Police, aligning with the intent of the Statement of Commitment. ACLOs are Victorian Public Service employees attached to Police Service Areas who perform liaison roles to foster trust, understanding and respect between Victoria Police and the Aboriginal Community.

In 2023–24, in order to support areas that have demonstrated a need for an ACLO, two additional roles were created in Horsham and the City of Yarra. These new roles assist in the delivery of existing programs and strategies including:

- decriminalisation of public drunkenness
- Aboriginal Youth Cautioning Program
- Aboriginal Community Justice Panels
- Police and Aboriginal Community Protocols Against Family Violence
- Aboriginal Cultural Awareness Training.

As of July 2024, there were 17 ACLO positions across both regional and metropolitan areas in Victoria.

An independent review of the ACLO role has been undertaken and the roles have been reclassified to reflect the importance and the expanded responsibilities of the role.

Senior Aboriginal Programs Coordinator

The creation of the Senior Aboriginal Programs Coordinator position in late 2023 has acquitted Action 33 of the Statement of Commitment.

The Senior Aboriginal Programs Coordinator position is a designated position which provides centralised strategic and cultural support for the ACLOs. In accordance with section 12 of the *Equal Opportunities Act 2010*, only Aboriginal and Torres Strait Islander people are eligible to apply for designated positions. This position was developed in accordance with not only the Statement of Commitment but also the *Aboriginal and Torres Strait Islander Inclusion Action Plan 2023–2025*. The role is key in enabling the development of consistent governance and service delivery.

This role provides the following benefits:

- information sharing across the ACLO and Police Aboriginal Liaison Officers (PALOs) networks
- enhanced organisational capacity
- partnership management.

Aboriginal Youth Cautioning Program

The Aboriginal Youth Cautioning Program was introduced as a police cautioning approach aiming to improve outcomes for Aboriginal young people by diverting them from further contact with the justice system. The program provides Aboriginal young people in contact with police with an opportunity to connect with elders and culturally appropriate support services in their local area. This connection supports young people to address the factors underlying their contact with police. Initially trialled in Bendigo, Dandenong and Echuca, the program has now been expanded to cover over 20 Local Government Areas throughout the state.

Funding received as part of the 2023–24 State Budget has enabled the establishment of five Aboriginal Youth Cautioning Support Officer (AYCSO) positions. Once deployed, the AYCSOs will support the ongoing expansion of the Aboriginal Youth Cautioning Program and will oversee the day-to-day operation of the program, liaising with police, Aboriginal communities and families to promote better outcomes for children and young people. All four police regions will receive a dedicated AYCSO position, which will be further supported by one centralised AYCSO overseeing coordination of the program.

Police and Aboriginal Community Protocols Against Family Violence

One of the key strategies to address family violence in Aboriginal communities are the Police and Aboriginal Community Protocols Against Family Violence. The protocols are an agreement between local Aboriginal communities and Victoria Police that document the local police response to family violence where a person identifies as Aboriginal.

In line with the *Safe Our Way – Strong Culture, Strong Peoples, Strong Families Agreement 2018–2028*, the Police and Aboriginal Community Protocols Against Family Violence are being established and renewed state-wide across 17 localised partnerships between Aboriginal communities, Dhelk Dja representatives and Victoria Police. Dhelk Dja is the key Aboriginal-led Victorian Agreement that commits Aboriginal communities, Aboriginal services, and the Victorian Government to work together and be accountable for ensuring that Aboriginal people, families, and communities are stronger, safer, thriving and living free from family violence. The protocols provide a mechanism for delivery of localised Aboriginal-led initiatives and actions in accordance with the second *Dhelk Dja Three Year Action Plan 2023–2025* and Action 54 of the Statement of Commitment.

Aboriginal Cultural Awareness Training

An Aboriginal Cultural Awareness Training (ACAT) package was first delivered to Victoria Police employees in October 2020. The current training package, endorsed by the Aboriginal Justice Caucus in May 2022, was developed by a registered Aboriginal training provider and consultant. ACAT aims to enhance our workforce's understanding of the rich culture and history of Aboriginal Victorians, ensuring a more culturally appropriate service response.

ACAT facilitates organisational engagement in conversations about the true experiences and history of Aboriginal people. It contributes to a culturally safe and inclusive workplace for Aboriginal employees and enables informed responses to Aboriginal communities.

In March 2023, ACAT was made mandatory for all police officers, PSOs and PCOs. As of 30 June 2024, 14,787 staff had completed ACAT.

Complaints handling

Aboriginal Complaints Support Officer

To strengthen the approach to the management of Aboriginal identified complaints, we created a new Aboriginal Complaints Support Officer (ACSO) position and introduced a PALOs network into the complaints process to enable a timely and culturally appropriate complaint handling experience. The creation of a designated ACSO position within Professional Standards Command, acquitted Action 34 of the Statement of Commitment.

Following internal and external consultation the ACSO position

Complaint classifications

Classification	Definition	Complainant identity	2021–22	2022–23	2023–24
1. Management Intervention Model and Local Management Resolution, and Professional Conduct Resolution (post-May 2024)	Allegations of minor nature regarding service delivery, performance management or professional conduct.	Aboriginal	2	3	0
		Non-Aboriginal	1278	518	342
		Total	1280	521	342
2. Misconduct – minor/serious/corruption	Misconduct as per section 166 of the <i>Victoria Police Act 2013</i> and section 4 <i>Public Administration Act 2004</i>	Aboriginal	9	3	5
		Non-Aboriginal	1128	1139	925
		Total	1137	1142	930
3. Incidents reported via a complaint report that are assessed not to be a complaint and resolved immediately ^(a)	Resolved in the first instance by the Police Conduct Unit, Professional Standards Command and no further formal investigation required.	Aboriginal	1	0	3
		Non-Aboriginal	517	327	330
		Total	518	327	333
Total		Aboriginal	12	6	8
		Non-Aboriginal	2923	1984	1597
		Total	2935	1990	1605

Notes:

(a) Incidents are complaint reports received by the Police Conduct Unit and after assessment, are not recorded as complaints but are resolved immediately. These are recorded as an incident only for information purposes.

was finalised and approved by Executive Command in 2023, and as of late July 2024 the position has been occupied.

The role provides the following benefits:

- keeping complainants updated on progress at key stages of the investigation
- improved communication with Aboriginal complainants
- culturally safe practices across all stages of police complaint and oversight investigations
- improved organisational capacity.

Complaints data

This section details the reporting of complaints data as an outcome of recommendation 7 of the 2016 audit of Victoria Police complaints handling processes by the IBAC, and Action 15 of the Chief Commissioner's Statement of Commitment.

Data capture has also been improved to ensure that the ACSOs and PALOs can quickly respond to complaints where Aboriginal people have self-identified.

A complaint may consist of one or more allegations against one or more employees. By promoting a shared understanding and transparency of policing outcomes, the reporting of this data aligns with the Chief Commissioner's Statement of Commitment.

A complaint can be submitted directly by an Aboriginal person or on their behalf by another party. For reporting purposes, the 'complainant identity' is determined during the assessment and triage of the complaint to ensure the complainant's identity is accurately recorded.

Complaint allegations by category and determination per financial year finalised

Category	Determination	2021–22		2022–23		2023–24	
		Count	%	Count	%	Count	%
Complaint allegations made by Aboriginal people							
Case to answer	Established	8	21.62	4	22.23	3	9.38
	Lesser deficiency found	0	0	0	0	0	0
	Sub total	8	21.62	4	22.22	3	9.38
No case to answer	False report	0	0	0	0	0	0
	For intelligence purposes only	1	2.7	0	0	0	0
	Member exonerated	0	0	4	22.22	17	53.13
	No complaint	5	13.51	2	11.11	0	0
	Not established	7	18.92	8	44.44	4	12.5
	Unable to determine	4	10.81	0	0	6	18.75
	Unfounded	6	16.22	0	0	0	0
	Withdrawn	0	0	0	0	0	0
	Sub total	23	62.16	14	77.78	27	84.38
Other	Conciliated	0	0	0	0	0	0
	Not finalised	0	0	0	0	0	0
	Not proceeded with	4	10.81	0	0	0	0
	Sub total	4	10.81	0	0	0	0
Other (local management actions)	Not resolved	2	5.41	0	0	0	0
	Resolved	0	0	0	0	0	0
	Sub total	2	5.41	0	0	0	0
Other (oversight matters)	No complaint (Oversight)	0	0	0	0	2	6.25
	Oversight completed	0	0	0	0	0	0
	Sub total	0	0	0	0	2	6.25
Total		37	100	18	100	32	100
Complaint allegations made by non-Aboriginal people							
Case to answer	Established	864	20.12	1332	28.47	1302	28.44
	Lesser deficiency found	8	0.19	7	0.15	2	0.04
	Sub total	872	20.31	1339	28.61	1304	28.48
No case to answer	False report	2	0.05	0	0	0	0
	For intelligence purposes only	16	0.37	12	0.26	1	0.02
	Member exonerated	138	3.21	736	15.73	1155	25.23
	No complaint	726	16.91	289	6.18	41	0.9
	Not established	515	11.99	968	20.68	1306	28.53
	Unable to Determine	177	4.12	311	6.65	370	8.08
	Unfounded	569	13.25	303	6.47	8	0.17
	Withdrawn	53	1.23	24	0.51	3	0.07
	Sub total	2196	51.14	2643	56.47	2884	63.01

Category	Determination	2021–22		2022–23		2023–24	
		Count	%	Count	%	Count	%
Other	Conciliated	4	0.09	0	0	0	0
	Not finalised	3	0.07	5	0.11	5	0.11
	Not proceeded with	113	2.63	100	2.14	15	0.33
	Sub total	120	2.79	105	2.24	20	0.44
Other (local management actions)	Not resolved	377	8.78	69	1.47	0	0
	Resolved	715	16.65	198	4.23	2	0.04
	Sub total	1092	27.43	267	5.7	2	0.04
Other (oversight matters)	No complaint (Oversight)	14	0.33	7	0.15	0	0
	Oversight completed	0	0	319	6.82	367	8.02
	Sub total	14	0.33	326	6.97	367	8.02
Total		4294	100	4680	100	4577	100
Total complaint allegations (aggregated)							
Case to answer	Established	872	20.13	1,336	28.44	1,305	28.31
	lesser deficiency found	8	0.18	7	0.15	2	0.04
	Sub total	880	20.32	1343	28.59	1307	28.36
No case to answer	False report	2	0.05	0	0	0	0
	For intelligence purposes only	17	0.39	12	0.26	1	0.02
	Member exonerated	138	3.19	740	15.76	1,172	25.43
	No complaint	731	16.88	291	6.19	41	0.89
	Not established	522	12.05	976	20.77	1310	28.43
	Unable to Determine	181	4.18	311	6.62	376	8.16
	Unfounded	575	13.28	303	6.45	8	0.17
	Withdrawn	53	1.22	24	0.51	3	0.07
Sub total	2219	51.24	2657	56.56	2911	63.16	
Other	Conciliated	4	0.09	0	0	0	0
	Not finalised	3	0.07	5	0.11	5	0.11
	Not proceeded with	117	2.7	100	2.13	15	0.33
	Sub total	124	2.86	105	2.23	20	0.43
Other (local management actions)	Not resolved	715	16.51	198	4.21	2	0.04
	Resolved	379	8.75	69	1.47	0	0
	Sub total	1094	25.26	267	5.68	2	0.04
Other (oversight matters)	No complaint (Oversight)	14	0.32	7	0.15	0	0
	Oversight completed	0	0	319	6.79	369	8.01
	Sub total	14	0.32	326	6.94	369	8.01
Grand total		4331	100	4698	100	4609	100

Notes:

A complaint may consist of one or more allegations against one or more employees. The figures in this table reflect the "determination" for each allegation, not the outcome of a single complaint.

Figures in the table represent all allegations determined (finalised) by financial year and may include complaints lodged in previous financial years.

Data provided in the table for earlier financial years may vary from that previously published due to internal administration and quality control processes that may result in the back capturing of information.

Sub totals for percentage figures may not tally due to rounding to two decimal places.

Recommended actions for complaint allegations per financial year finalised

Recommendation	2021–22		2022–23		2023–24	
	Count	%	Count	%	Count	%
Complaint allegations made by Aboriginal people						
Admonishment	2	5.41	0	0	0	0
Criminal charges	0	0	0	0	0	0
Discipline charges	3	8.11	0	0	0	0
Management actions	4	10.81	3	16.67	3	9.38
No data recorded	0	0	0	0	0	0
No action	28	75.68	15	83.33	29	90.63
Resigned/retired	0	0	0	0	0	0
Terminated	0	0	0	0	0	0
Total	37	100	18	100	32	100
Complaint allegations made by non-Aboriginal people						
Admonishment	156	3.63	231	4.94	266	5.81
Criminal charges	89	2.07	71	1.52	53	1.16
Discipline charges	136	3.17	78	1.67	56	1.22
Management actions	839	19.54	1004	21.45	855	18.68
No data recorded	2	0.05	7	0.15	5	0.11
No action	2910	67.77	3086	65.94	3197	69.85
Resigned/retired	143	3.33	192	4.1	135	2.95
Terminated	19	0.44	11	0.24	10	0.22
Total	4294	100	4680	100	4577	100
Total complaint allegations (aggregated)						
Admonishment	158	3.65	231	4.92	266	5.77
Criminal charges	89	2.05	71	1.51	53	1.15
Discipline charges	139	3.21	78	1.66	56	1.22
Management actions	843	19.46	1007	21.43	858	18.62
No data recorded	2	0.05	7	0.15	5	0.11
No action	2938	67.84	3101	66.01	3226	69.99
Resigned/retired	143	3.3	192	4.09	135	2.93
Terminated	19	0.44	11	0.23	10	0.22
Grand total	4331	100	4698	100	4609	100

Notes:

Figures in tables represent outcome actions made against allegations determined (finalised) by financial year and may include outcome actions for complaints lodged in previous financial years.

Data provided in the table for earlier financial years may vary from that previously published due to internal administration and quality control processes that may result in back capturing of information.

Subtotals for percentage figures may not tally due to rounding to two decimal places.

Cautions

Recommendation 28 of the *Yoorrook for Justice* report provides that access to pre-charge cautions in the adult criminal legal system in the appropriate cases should be increased by all necessary legislation and administrative means. This section details the reporting of cautions issued by police in accordance with Victoria Police's commitment to progress implementation of recommendation 28 (c) of the *Yoorrook for Justice* report.

Cautions issued by Victoria Police

Indigenous status ^(a)	2019–20	2020–21	2021–22	2022–23	2023–24	Change from 2022–23 (%)	Change over 5 years (%)
Aboriginal	582	510	837	1427	1803	26.3	209.8
Non-Aboriginal	9846	8257	9179	11,992	12,963	8.1	31.7
Unknown	529	409	435	514	592	15.2	11.9

Source: Crime Statistics Agency – September 2024 release

Notes:

Caution data includes both cautions and warnings.

(a) Indigenous status is derived using the status that Victoria Police has most frequently recorded for that individual and may not represent the status recorded at the time of the incident.

7 FINANCIAL PERFORMANCE AND FINANCIAL STATEMENTS



The Chief Commissioner of Police presents the audited general purpose financial statement for the financial year that ended on 30 June 2024.

Report Structure

These financial statements provide the Victorian community with information about Victoria Police’s stewardship of resources entrusted to it. It is presented in the following structure:

	Pages
Report Certifications	
Accountable Officer’s and Chief Finance Officer’s Declaration	66
Independent Auditor’s Report from the Victorian Auditor-General’s Office	67–68
Primary	
Comprehensive Operating Statement.....	69
Statements	
Balance Sheet.....	70
Statement of Changes in Equity	71
Cash Flow Statement.....	72
Notes to the financial statements	
1. About this report	73
1.1 The basis on which the financial statements have been prepared and compliance with reporting regulations	73–74
1.2 Accounting for the Goods and Services Tax.....	74
2. Funding delivery of our services	75
Revenue Recognised in Respect of Grants from Government, Sale of Goods and Services and Other Sources	
2.1 Summary of Income that Funds the Delivery of Our Services	75
2.2 Income from Transactions	75
2.3 Grants from Victorian Government.....	76
2.4 Interest Income.....	77
2.5 Other Income	77
2.6 Annotated Income Agreements	77
3. The cost of delivering services	78
Operating Expenses of Victoria Police	
3.1 Employee Expenses and Related Provisions Incurred in Delivery of Services.....	78–80
3.2 Operating Expenses	81

4. Administered items	82
Policing Services Output and Administered (Non-Controlled) Items	
4.1 Administered Items	82–83
5. Key assets available to support output delivery	84
Land, Buildings, Plant and Equipment, Motor Vehicles and Intangible Assets	
5.1 Property, Plant and Equipment	84
5.1 (a) Total Right-of-Use Assets: Buildings, Plant, Equipment and Vehicles	84–88
5.2 Intangible Assets	89
5.3 Physical Asset Revaluation Surplus	90–91
6. Other assets and liabilities	92
Working Capital Balances and Other Key Assets and Liabilities	
6.1 Receivables	92
6.2 Payables	93
6.3 Other Non-Financial Assets	93
6.4 Other Provisions	94
7. Financing our operations	95
Borrowings, Cash Flow Information and Leases	
7.1 Borrowings	95
7.2 Leases	96–97
7.3 Cash Flow Information and Balances	98
7.4 Trust Account Balances	99
7.5 Capital Structure	100
7.6 Commitments For Expenditure	100–101
8. Risks, contingencies and valuation judgements	102
Financial Risk Management, Contingent Liabilities, Contingent Assets and Fair Value Determination Disclosures	
8.1 Financial Instruments Specific Disclosures	102–107
8.2 Contingent Liabilities and Contingent Assets	108
8.3 Fair Value Determination	109–114
9. Other disclosures	115
Additional Disclosures that are Material for the Understanding of this Financial Report	
9.1 Other Economic Flows Included In Net Result	115
9.2 Responsible Persons	116
9.3 Remuneration of Senior Executive Service Officers	116
9.4 Related Parties	117
9.5 Subsequent Events	119
9.6 Other Accounting Policies	120
9.7 Australian Accounting Standards Issued That Are Not Yet Effective	120
9.8 Style Conventions	120



VICTORIA POLICE

Accountable Officer's and Chief Finance Officer's Declaration

The attached financial statements for Victoria Police have been prepared in accordance with Direction 5.2 of the Standing Directions of the Assistant Treasurer 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, present fairly the financial transactions during the year ended 30 June 2024 and financial position of Victoria Police at 30 June 2024.

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 11 September 2024.

Shane Patton APM
Chief Commissioner
Victoria Police

Melbourne
11 September 2024

Michael Crevola
Chief Finance Officer
Victoria Police

Melbourne
11 September 2024



Victorian Auditor-General's Office

Independent Auditor's Report

To the Chief Commissioner of Victoria Police

<p>Opinion</p>	<p>I have audited the financial report of Victoria Police which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2024 • 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 • accountable officer's and chief finance and accounting officer's declaration. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of Victoria Police as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
<p>Basis for opinion</p>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of Victoria Police in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's <i>APES 110 Code of Ethics for Professional Accountants (including Independence Standards)</i> (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.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<p>The Chief Commissioner's responsibilities for the financial report</p>	<p>The Chief Commissioner is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Chief Commissioner 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.</p> <p>In preparing the financial report, the Chief Commissioner is responsible for assessing Victoria Police'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.</p>

Auditor's responsibilities for the audit of the financial report

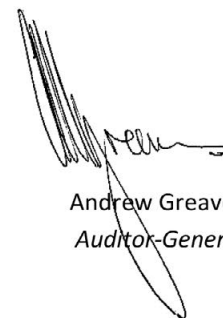
As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and 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 Victoria Police's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Commissioner.
- conclude on the appropriateness of the Chief Commissioner'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 Victoria Police'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 Victoria Police 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 Chief Commissioner 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
25 September 2024



Andrew Greaves
Auditor-General

Comprehensive Operating Statement

For the financial year ended 30 June 2024

(\$ thousand)

	Notes	2024	2023
Income From Transactions			
Grants from Victorian Government	2.3	4,294,311	4,150,233
Sale of goods and services	2.2.1	2,897	2,322
Other grants	2.2.2	15,667	11,951
Fair value of assets received free of charge or for nominal consideration	2.2.3	-	325
Interest income		172	100
Other income		4,132	1,652
Total Income From Transactions		4,317,179	4,166,583
Expenses From Transactions			
Employee expenses	3.1.1	3,424,923	3,229,101
Depreciation and amortisation	5.1.1	265,424	260,569
Interest expense	7.1	58,797	59,857
Operating expenses	3.2	601,066	614,179
Total Expenses From Transactions		4,350,210	4,163,706
Net Result From Transactions (Net Operating Balance)		(33,031)	2,877
Other Economic Flows Included in Net Result			
Net gain/(loss) on non-financial assets	9.1	10,216	14,011
Net gain/(loss) from other economic flows	9.1	18,227	24,290
Total Other Economic Flows Included in Net Result		28,443	38,301
Net Result		(4,588)	41,178
Other Economic Flows – Other Comprehensive Income			
Items that may be reclassified subsequently to net result			
Fair value gain/(loss) arising from cash flow hedging instruments during the year		4	1,039
Total Other Economic Flows – Other Comprehensive Income		4	1,039
Comprehensive Result		(4,584)	42,217

Notes:

The above Comprehensive Operating Statement should be read in conjunction with the accompanying notes.

Balance Sheet

As at 30 June 2024

	Notes	2024	2023
(\$ thousand)			
Assets			
Financial Assets			
Cash and deposits	7.3	73,688	70,813
Receivables	6.1	1,266,830	1,144,458
Total Financial Assets		1,340,518	1,215,271
Non-Financial Assets			
Inventories		8,603	7,902
Non-financial physical assets classified as held-for-sale		2,029	3,314
Property, plant and equipment	5.1	3,534,825	3,567,465
Intangible assets	5.2	42,226	65,722
Other non-financial assets	6.3	49,809	46,958
Total Non-Financial Assets		3,637,492	3,691,361
Total Assets		4,978,010	4,906,632
Liabilities			
Payables	6.2	175,342	138,758
Borrowings	7.1	1,797,675	1,828,962
Employee related provisions	3.1.2	907,369	880,378
Other provisions	6.4	56,936	41,514
Total Liabilities		2,937,322	2,889,612
Net Assets		2,040,687	2,017,020
Equity			
Accumulated surplus		173,347	177,931
Hedging reserves		(4,100)	(4,104)
Physical asset revaluation reserves	5.3	874,797	874,797
Contributed capital		996,643	968,396
Net Worth		2,040,687	2,017,020

Notes:

The above Balance Sheet should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

For the financial year ended 30 June 2024

(\$ thousand)

	Notes	Physical Asset Revaluation Reserve	Hedging Reserves	Accumulated Surplus	Contributed Capital	Total
Balance at 1 July 2022		874,797	(5,143)	136,753	966,527	1,972,934
Net result for the year		-	-	41,178	-	41,178
Capital contribution from/(to) other State departments/entities		-	-	-	(836)	(836)
Capital contribution by Victorian Government as part of annual grants		-	-	-	2,705	2,705
Cost of hedging		-	(1,553)	-	-	(1,553)
Fair value gain/(loss) arising from cash flow hedging instruments during the year		-	2,592	-	-	2,592
Balance at 30 June 2023		874,797	(4,104)	177,931	968,396	2,017,020
Net result for the year				(4,584)		(4,584)
Capital contribution from/(to) other State departments/entities					(1,614)	(1,614)
Capital contribution by Victorian Government as part of annual grants					29,861	29,861
Cost of hedging			(227)			(227)
Fair value gain/(loss) arising from cash flow hedging instruments during the year			231			231
Balance at 30 June 2024		874,797	(4,100)	173,347	996,643	2,040,687

Notes:

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Cash Flow Statement

For the financial year ended 30 June 2024

(\$ thousand)

	Notes	2024	2023
Cash Flows From Operating Activities			
Receipts			
Receipts from Victorian Government		4,183,198	3,921,572
Grants and other income		19,184	13,506
Sales of goods and services		1,848	2,224
Interest received		172	100
Goods and Services Tax (GST) received from the Australian Taxation Office (ATO) ^(a)		100,489	88,679
Total Receipts		4,304,891	4,026,081
Payments			
Payments to suppliers and employees		(4,052,666)	(3,799,375)
Interest and other costs of finance paid		(58,797)	(59,857)
Total Payments		(4,111,463)	(3,859,232)
Net Cash Flows From Operating Activities	7.3.1	193,428	166,849
Cash Flows From Investing Activities			
Proceeds from sale of property, motor vehicles, plant and equipment		33,185	31,833
Payments for property, plant and equipment		(165,353)	(88,962)
Net Cash Flows (Used In) Investing Activities		(132,168)	(57,129)
Cash flows from Financing Activities			
Proceeds from capital contributed by Victorian Government		28,247	1,870
Repayment of borrowings and principal portion of lease liabilities	7.2.1	(86,632)	(103,260)
Net Cash Flows From Financing Activities		(58,385)	(101,390)
Net Increase In Cash And Cash Equivalents		2,875	8,330
Cash and cash equivalents at the beginning of the financial year		70,813	62,483
Cash and Cash Equivalents at the End of the Financial Year	7.3	73,688	70,813

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

Notes:

(a) GST is presented on a net basis.

1. About this report

Victoria Police is the primary law enforcement agency of Victoria, Australia that provides policing services to the community. It was formed in 1853 and operates under the *Victoria Police Act 2013*. Victoria Police is an administrative agency acting on behalf of the Crown. A description of the nature of its operations and its principal activities is included in the Report of Operations, which does not form part of these financial statements. Its principal address is:

Victoria Police Centre
311 Spencer Street
Docklands VIC 3008

The annual financial statements represent the audited general purpose financial statements of Victoria Police for the year ended 30 June 2024. The purpose of the report is to provide users with information about Victoria Police's stewardship of resources entrusted to it.

Basis of preparation

These financial statements are prepared in accordance with the historical cost convention except for non-financial physical assets and provisions which, subsequent to acquisition, are measured at a revalued amount being their fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent impairment losses. Refer to Note 8.3.2 Fair Value Determination: Non-Financial Physical Assets.

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.

Consistent with the requirements of Change to Australian Accounting Standards Board (AASB) 1004 *Contributions*, contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and therefore, do not form part of the income and expenses of Victoria Police.

Additions to net assets which have been designated as contributions by owners are recognised as contributed capital.

Other transfers that are in the nature of contributions to or distributions by owners have also been designated as contributions by owners.

Judgements, estimates and assumptions are required to be made about the financial information being presented. 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 the application of Australian Accounting Standards (AASs) that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, plant and equipment – refer to Note 5.1 Property, Plant and Equipment and Note 8.3 Fair Value Determination
- actuarial assumptions for employee benefit provisions based on likely tenure of existing staff, patterns of leave claims, future salary movements and future discount rates – refer to Note 3.1.2 Employee Related Provisions
- exercising of lease options under AASB 16 *Leases*
- Provisions.

The primary financial statements show controlled items which generally reflect the capacity of Victoria Police to benefit from that item in the pursuit of its objectives and to deny or regulate the access of others to that benefit.

Administered items as disclosed in Note 4 are transactions and activities that are managed or administered by Victoria Police on behalf of the State or another entity. Generally, Victoria Police would lack the capacity to benefit from such transactions in pursuit of the State or other entity's objectives and deny or regulate access of others to that benefit. Administered transactions give rise to income, expenses, assets and liabilities.

Amounts have been rounded to the nearest thousand dollars unless otherwise stated. The functional and presentation currency of Victoria Police is Australian dollars.

Compliance information

These general purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* and applicable Australian Accounting Standards (AASs) which include Interpretations, issued by the AASB. In particular, they are presented in a manner consistent with the requirements of the AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Where appropriate, those AAS paragraphs applicable to not-for-profit entities have been applied. Accounting policies are selected and applied in a manner which ensures 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 style conventions used in this report can be found in Note 9.8.

The annual financial statements were authorised for issue by the Chief Commissioner of Police on 11 September 2024.

Reporting entity

The financial statements cover Victoria Police as an individual reporting entity.

The financial statements include all the controlled activities of Victoria Police, including all funds through which Victoria Police controls the resources to carry on its functions.

Basis of consolidation

In accordance with AASB 10 *Consolidated Financial Statements*, the financial statements exclude bodies within Victoria Police's portfolio that are not controlled by Victoria Police, and therefore are not consolidated. Bodies such as the Australia New Zealand Policing Advisory Agency (ANZPAA) and activities that are administered are also not controlled and not consolidated. Details of this are disclosed in Note 4.1 Administered Items.

Accounting for the goods and services tax

Income, expenses and assets are recognised net of the amount of associated Goods and Services Tax (GST), except where GST incurred is not recoverable from the Australian Tax Office (ATO). In this case, the GST payable is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the Balance Sheet.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO are presented as cashflow from operating activities.

Commitments and contingent liabilities are also stated inclusive of GST.

2. Funding delivery of our services

Introduction

Victoria Police's role is to provide effective police and law enforcement services that aim to prevent, detect, investigate and prosecute crime, and promote safer road-user behaviour. It focuses on activities which enable Victorians to undertake their lawful pursuits confidently, safely and without fear of crime.

This section presents the sources and amounts of revenue raised to enable Victoria Police to deliver its services.

Structure	Pages
2.1 Summary of Income that Funds the Delivery of Our Services.....	75
2.2 Income from Transactions.....	75
2.3 Grants from Victorian Government.....	76
2.4 Interest Income.....	77
2.5 Other Income.....	77
2.6 Annotated Income Agreements.....	77

2.1 Summary of Income that Funds the Delivery of Our Services

	Notes	2024	2023
Sale of goods and services	2.2.1	2,897	2,322
Other grants	2.2.2	15,667	11,951
Fair value of assets received free of charge or for nominal consideration	2.2.3	-	325
Grants from Victorian Government	2.3	4,294,311	4,150,233
Interest income	2.4	172	100
Other income	2.5	4,132	1,652
Total Income From Transactions		4,317,179	4,166,583

Income Recognition and Measurement

Revenue and income that fund the delivery of Victoria Police's services are consistently accounted for with the requirements of the relevant accounting standards disclosed in the respective notes in this section. All amounts of income over which Victoria Police does not have control are disclosed as administered income in Note 4.1 Administered Items.

2.2 Income from Transactions

2.2.1 Sale of Goods and Services

The sale of goods and rendering of services are transactions that Victoria Police has determined to be classified as revenue from contracts with customers in accordance with AASB 15.

Performance Obligations and Revenue Recognition Policies

Revenue is measured based on the consideration specified in the contract with the customer. Victoria Police recognises revenue when it transfers control of a good or service to the customer, i.e. when, or as, the performance obligations for the sale of goods and services to the customer are satisfied.

- Customers obtain control of the supplies and consumables at a point in time when the goods are delivered to and have been accepted at their premises.
- Revenue from the sale of goods are recognised when the goods are delivered and have been accepted by the customer at their premises.
- Revenue from the rendering of services is recognised at a point in time when the performance obligation is satisfied when the service is completed; and over time when the customer simultaneously receives and consumes the services as they are provided.

Customers are invoiced and revenue is recognised when the goods are delivered and accepted by customers. In rare circumstance where there may be a change in the scope of services provided, the customer will be provided with a new contract for the additional services to be rendered and revenue is recognised consistent with accounting policy above.

Consideration received in advance of recognising the associated revenue from the customer will be recorded as unearned revenue (contract liability) in Note 6.2 Payables. Where the performance obligations are satisfied but not yet billed, an other receivable (contract asset) is recorded in Note 6.1 Receivables.

2.2.2 Other Grants

	(\$ thousand)	
	2024	2023
Grants Recognised Under AASB 1058 Income of Not-for-Profit Entities (AASB 1058)		
Donations	-	247
Other specific purpose grants without any sufficiently specific performance obligations	-	11,602
Other specific purpose grants with sufficiently specific performance obligations	11,144	2
Grants Recognised Under AASB 15 Revenue from Contracts with Customers (AASB 15)		
Donations	19	9
Other specific purpose grants with sufficiently specific performance obligations	4,504	91
Total Grants	15,667	11,951

Grants Recognised Under AASB 1058 Income of Not-for-Profit Entities (AASB 1058)

Victoria Police has determined that the grant income included in the table above under AASB 1058 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 Victoria Police has an unconditional right to receive cash which usually coincides with the receipt of cash. On initial recognition of the asset, Victoria Police recognises any related contributions by owners, increases in liabilities, decreases in assets, and revenue (related amounts) in accordance with other Australian Accounting Standards. Related amounts may take the form of:

- contributions by owners, in accordance with AASB 1004 *Contributions*
- revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15
- a lease liability in accordance with AASB 16 *Leases*
- a financial instrument, in accordance with AASB 9 *Financial Instruments*, or
- a provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

Income received for specific purpose grants for on-passing is recognised simultaneously as the funds are immediately on-passed to the relevant recipient entities on behalf of the Australian Government.

Grants Recognised Under AASB 15 Revenue from Contracts with Customers (AASB 15)

Income from grants that are enforceable and with sufficiently specific performance obligations are accounted for as revenue from contracts with customers under AASB 15. These grants relate to the funding of various programs/projects. Revenue is recognised when Victoria Police satisfies its performance obligation. This is recognised based on the consideration specified in the funding agreement and to the extent that it is highly probable a significant reversal of the revenue will not occur. The funding payments are normally received in advance or shortly after the relevant obligation is satisfied.

2.2.3 Fair Value of Assets Received Free of Charge or for Nominal Consideration

Contributions of resources received free of charge or for nominal consideration are recognised at fair value when control is obtained over them, irrespective of whether these contributions are subject to restrictions or conditions over their use.

Contributions in the form of services are only recognised when a fair value can be reliably determined and the services would have been purchased if not received as a donation.

2.3 Grants from Victorian Government

	(\$ thousand)	
	2024	2023
Grants from Victorian Government	4,293,254	4,150,233
Grants from the Australian Government	1,057	-
Total Grants from Victorian Government	4,294,311	4,150,233

Grants Received from Victorian Government

Income from grants received is based on the output Victoria Police provides to the public and is recognised when the output has been delivered and the relevant Minister has certified delivery of the output in accordance with specified performance criteria. Please refer to accounting policy in Note 2.2.2 Grants Recognised Under AASB 1058 *Income of Not-for-Profit Entities* (AASB 1058).

2.4 Interest Income

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

2.5 Other Income

Other income relates primarily to boarding fees paid by recruits at the Police Academy and other miscellaneous income earned during the year. Victoria Police recognises the income when it transfers control of a good or service to the customer, that is, when, or as, the performance obligations for the sale of goods and services to the customer are satisfied.

2.6 Annotated Income Agreements

Victoria Police is permitted under Section 29 of the Financial Management Act to have certain income annotated to the annual grant. The income, which forms part of a Section 29 agreement, is recognised by Victoria Police and the receipts are paid into the Consolidated Fund. At the point of income recognition, Section 29 provides for an equivalent amount to be added to the annual grant. The following is a listing of the annotated income agreements approved by the Treasurer.

	(\$ thousand)	
	2024	2023
User Charges Or Sales of Goods and Services		
Information services	6,848	4,671
Event management	7,309	7,261
Insurance Proceeds ^(a)	396	8,987
Other income	6,248	4,838
Total User Charges Or Sales of Goods and Services	20,801	25,757
Asset Sales		
Motor vehicles	38	-
Land and buildings	3,493	2,029
Plant and equipment	95	86
Total Proceeds From Asset Sales	3,626	2,115
Commonwealth-specific purpose payments		
Commonwealth special purpose grants	582	582
Total Commonwealth-specific purpose payments	582	582
Total Annotated Income Agreements^(b)	25,009	28,454

Notes:

(a) The balance in 2023 primarily represents the final claim on costs for the Royal Commission into the Management of Police Informants (RCMPI). There were no RCMPPI reimbursements in 2024

(b) The annotated income of \$25.0 million (2023: \$28.5 million) forms part of the Grants from the Victorian Government in Note 2.3 Grants from Victorian Government.

3. The cost of delivering services

Introduction

This section provides an account of the operating expenses incurred by Victoria Police in providing effective policing and law enforcement services.

In Section 2, the funds that enable the provision of such services were disclosed and in this note, the costs associated with such provisions are recorded.

Structure	Pages
3.1 Employee Expenses and Related Provisions Incurred in Delivery of Services.....	78–80
3.2 Operating Expenses (Including Ex-Gratia Payments).....	81

3.1 Employee Expenses and Related Provisions Incurred in Delivery of Services

3.1.1 Employee Expenses

	Notes	2024	2023
Salaries, wages, annual leave and others		2,580,011	2,461,989
Defined contribution superannuation expense	3.1.3	58,567	48,895
Defined benefit superannuation expense	3.1.3	249,372	240,940
Termination benefits		1,244	8,700
Long service leave		101,839	153,023
Other on-costs (Fringe Benefits Tax, Payroll Tax and WorkCover Levy)		433,890	315,554
Total Employee Expenses		3,424,923	3,229,101

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

The amount recognised in the Comprehensive Operating Statement in relation to superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period. Victoria Police 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 DTF discloses in its annual financial statements the net defined benefit cost related to the members of these plans as an administered liability (on behalf of the State as the sponsoring employer).

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

3.1.2 Employee Related Provisions

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

	2024	2023
Current Provisions:		
Annual leave ^(a)		
Unconditional and expected to be settled within 12 months ^(b)	60,180	54,795
Long service leave ^(a)		
Unconditional and expected to be settled within 12 months ^(b)	39,009	32,693
Unconditional and expected to be settled after 12 months ^(c)	527,557	512,175

	(\$ thousand)	
	2024	2023
Provisions for on-costs:		
Unconditional and expected to be settled within 12 months ^(b)	29,659	24,150
Unconditional and expected to be settled after 12 months ^(c)	164,021	156,646
Commuted overtime		
Commuted overtime allowance	-	1,737
Total Current Provisions for Employee Benefits	820,426	782,196
Non-Current provisions:		
Employee benefits – conditional long service leave ^{(a) (c)}	61,702	70,936
On-costs ^(c)	19,085	22,152
Deferred salary scheme for police officers and protective service officers	6,156	5,094
Total Non-Current Provisions for Employee Benefits	86,943	98,182
Total Provisions for Employee Benefits	907,369	880,378

Notes:

(a) Provisions for annual leave and long service leave accrued by employees do not include on-costs

(b) The amounts disclosed are nominal amounts.

(c) The amounts disclosed are discounted to present values.

Reconciliation of Movement in On-Cost and Deferred Salary Scheme for police officers and protective service officers

	(\$ thousand)		
	On-Costs	Deferred salary scheme	Total 2024
Opening balance 1 July 2023	202,947	5,094	208,041
Additional provisions recognised	33,967	1,062	35,029
Reductions arising from payments/other sacrifices of future economic benefits	(24,150)	-	(24,150)
Closing balance 30 June 2024	212,764	6,156	218,920
Current	193,679	-	193,679
Non-current	19,085	6,156	25,241
Closing balance 30 June 2024	212,764	6,156	218,920

Wages and Salaries and Annual Leave

Liabilities for wages, salaries and annual leave are all recognised in the provision for employee benefits as current liabilities because Victoria Police does not have an unconditional right to defer settlements of these liabilities.

The liability for salaries and wages are recognised in the Balance Sheet at remuneration rates which are current at the reporting date. As Victoria Police expects the liabilities to be wholly settled within 12 months of the 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 Victoria Police does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

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

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

Long Service Leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits.

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

The components of this current LSL liability are measured at:

- undiscounted value – if Victoria Police expects to wholly settle within 12 months; and
- present value – if Victoria Police does not expect to wholly settle within 12 months.

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

Any gain or loss following the revaluation of the present value of LSL liability is recognised in the “net result from transactions”, except to the extent that any gain or loss arising from changes in bond interest rates is recognised as an Other Economic Flow in the net result – refer to Note 9.1 Other Economic Flows Included in Net Result.

The Assistant Treasurer approved an alternative wage inflation rate of 5.2 per cent to calculate the LSL liabilities for police officers and protective service officers from 2019–24 until the finalisation of the new sworn Enterprise Bargaining Agreement (EBA).

The approved inflation rate for Victoria Public Servant (VPS) employees for LSL is 4.450 per cent.

Deferred Salary Scheme

Public service employees may choose to participate in a deferred salary scheme which allows them to be paid the equivalent of four years’ salary over a five-year period. During the first four years, the employee receives 80 per cent of their salary. A provision is raised for the balance, which is paid during the fifth year while the employee is on leave. As of 2017, this scheme is only made available to police officers and protective service officers.

3.1.3 Superannuation Contributions

Employees of Victoria Police are entitled to receive superannuation benefits and Victoria Police contributes to both defined benefit and defined contribution plans. The defined benefit plans provide benefits based on years of service and final average salary.

As noted before (in Note 3.1.1), the defined benefit liability is recognised by DTF as an administered liability. However, superannuation contributions paid or payable for the reporting period are included as part of employee benefits in the Comprehensive Operating Statement of Victoria Police.

The names, details and amounts expensed in relation to the major employee superannuation funds and contributions made by Victoria Police are as follows:

	(\$ thousand)			
	Contributions Paid For The Year		Contributions Outstanding At Year End ^(b)	
	2024	2023	2024	2023
Defined benefit plans^(a)				
Emergency Services and State Super	248,708	240,996	664	(55)
Subtotal	248,708	240,996	664	(55)
Defined contribution plans:				
VicSuper	23,922	22,290	65	(8)
Other	34,496	26,619	83	(7)
Subtotal	58,418	48,909	148	(15)
Total	307,126	289,905	812	(70)

Notes:

(a) The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans.

(b) The contributions outstanding at 30 June 2023 represents prepaid balances at year-end.

3.2 Operating Expenses

(\$ thousand)

	2024	2023
Supplies and services		
Motor vehicle expenses	55,240	54,914
Travel and accommodation	19,401	20,080
Contributions	6,050	7,675
Property rental and maintenance	98,055	95,034
Computer expenses	116,147	115,071
Legal	58,956	49,715
Operational support	138,974	187,522
• Communications ^(a)	20,175	64,267
• Aviation expenses	33,644	30,253
• Professional services	34,660	33,580
• Agency services	10,030	3,734
• Mobile Data Network/Radio ^(a)	9	31,697
• Transcription costs	1,584	2,854
• Inquiry fees	8,306	1,006
• Others	30,566	20,131
Other operating expenses	106,822	83,824
• Equipment and office expenses	21,641	13,389
• Uniforms and personal equipment	17,759	8,304
• Incidentals ^(b)	50,110	47,712
• Option premium	221	221
• Prisoner supplies	2,199	3,076
• Custody centres	14,892	11,122
Subtotal for Supplies and Services	599,645	613,835
Bad debts from transactions	1,049	97
Ex-gratia expenses ^(c)	372	247
Total Operating Expenses	601,066	614,179

Notes:

(a) The funding and the expense associated with Triple Zero Victoria and Mobile Data Network/Radio was transferred to Department of Justice and Community Safety in 2024.

(b) Included in the Incidental Expenses is the agreed audit fee of \$394,500 (2023: \$379,300) for the year ended 30 June 2024.

(c) Voluntary payments are those made without receiving goods, services, or other benefits in return, and are not intended to fulfil a legal obligation or settle a potential legal claim against Victoria Police.

Operating expenses generally represent the day-to-day running costs incurred in normal operations.

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

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

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

Variable lease payments that are not included in the measurement of the lease liability (that is, variable lease payments that do not depend on an index or a rate and which are not, in substance fixed) such as those based on performance or usage of the underlying asset, are recognised in the Comprehensive Operating Statement (except for payments which has been included in the carrying amount of another asset) in the period in which the event or condition that triggers those payments occur.

4. Administered items

Introduction

Victoria Police administers or manages activities and resources on behalf of the State and other entities such as Australia and New Zealand Policing Advisory Agency (ANZPAA). The transactions relating to these activities are reported as administered items in this note, and they include third party funds under management for the ANZPAA. Administered transactions give rise to income, expenses, assets and liabilities.

Administered income includes fees, seized monies, fines and the proceeds from the sale of administered surplus land and buildings. Administered expenses include payments made on behalf of the State, and payments into the Consolidated Fund. Administered assets include government income earned but yet to be collected. Administered liabilities include government expenses incurred but yet to be paid.

Except as otherwise disclosed, administered resources are accounted for on an accrual basis using the same accounting policies adopted for recognition of the Victoria Police items in the financial statements.

Victoria Police does not gain control over assets arising from fees and fines, consequently no income is recognised in Victoria Police's financial statements. Victoria Police collects these amounts on behalf of the State. Accordingly, the amounts are disclosed as income in the schedule of Administered Items. Both controlled and administered items of Victoria Police are consolidated into the financial statements of the State.

Structure	Pages
4.1 Administered Items	82–83

4.1 Administered Items

Administered (Non-Controlled) Income and Expenses

For the financial year ended 30 June 2024

	(\$ thousand)	
	2024	2023
Administered Income From Transactions		
Regulatory fees and fines	37,344	35,852
Sale of goods and services	13,556	11,998
Seized and unclaimed monies	17,393	22,153
Grants	582	582
Other agency contributions	4,436	4,411
Interest income	292	161
Other income	3,136	11,026
Total Administered Income From Transactions	76,739	86,183
Administered Expenses From Transactions		
Payments into the Consolidated Fund	53,735	59,695
Payment of seized and unclaimed monies	15,227	20,382
Employee expenses	4,592	3,831
Depreciation	2	2
Other expenses	2,274	1,190
Total Administered Expenses From Transactions	75,830	85,100
Total Administered Net Loss From Transactions (Net Operating Balance)	909	1,083
Administered Other Economic Flows Included In Administered Net Result		
Net gain/(loss) on non-financial assets	2,016	1,571
Other gains/(losses) from other economic flows	(314)	2
Administered Net Gain / (Loss)	2,611	2,656

Administered (Non-Controlled) Assets and Liabilities

As at 30 June 2024

		(\$ thousand)	
	Notes	2024	2023
Administered Financial Assets			
Cash held at Treasury ^(a)	7.4	71,212	69,642
Receivables		2,895	2,629
Total Administered Financial Assets		74,107	72,271
Administered Non-Financial Assets			
Non-current physical assets		13	15
Total Administered Non-Financial Assets		13	15
Total Administered Assets		74,120	72,286
Administered Liabilities			
Trade creditors and accruals		(1,079)	(242)
Seized and Unclaimed Funds		64,442	64,555
Unearned revenue		1,362	826
Employee provisions		775	538
Other liabilities – Trusts		6,009	3,951
Total Administered Liabilities		71,509	69,628
Total Administered Net Assets^(b)		2,611	2,658

Notes:

(a) This balance is made up of the Administered Trusts and ANZPAA balances of \$65.1 million and \$6.1 million (2023: \$65.2 million and \$4.5 million) respectively.

(b) The net administered assets position is the result of timing difference between financial years in regards to the receipts and payments associated with the Consolidated Fund.

5. Key assets available to support output delivery

Introduction

Victoria Police controls property, plant and equipment and intangible assets that are utilised in fulfilling its objectives and conducting its activities. They represent the resources that have been entrusted to Victoria Police to be utilised for delivery of those outputs.

Where the assets included in this section are carried at fair value, additional information is disclosed in Note 8.3 Fair Value Determination in connection with how those fair values were determined.

Structure	Pages
5.1 Property, Plant and Equipment.....	84–88
5.2 Intangible Assets.....	89
5.3 Physical Asset Revaluation Surplus.....	90

5.1 Property, Plant and Equipment

(\$ thousand)

	Gross Carrying Amount		Accumulated Depreciation		Net Carrying Amount	
	2024	2023	2024	2023	2024	2023
Crown land at fair value	667,802	657,798	-	-	667,802	657,798
Land (right-of-use assets) at fair value	14,958	14,958	2,521	1,878	12,437	13,080
Buildings at fair value (excluding heritage buildings) ^(a)	2,900,597	2,878,429	592,589	479,462	2,308,008	2,398,967
Heritage buildings at fair value ^(b)	70,737	68,554	11,599	7,700	59,138	60,854
Plant and equipment at fair value	763,579	708,247	417,620	368,633	345,959	339,614
Assets under construction at cost	136,237	91,913	-	-	136,237	91,913
Cultural artworks at fair value	5,244	5,239	-	-	5,244	5,239
Net carrying amount	4,559,154	4,425,138	1,024,329	857,673	3,534,825	3,567,465

Notes:

(a) Leasehold improvements are included in this balance.

(b) These heritage assets cannot be modified or disposed of without formal Ministerial approval.

The following tables are subsets of buildings, and plant and equipment by right-of-use assets.

5.1(a) Total Right-of-Use Assets: Buildings, Plant, Equipment and Vehicles

(\$ thousand)

	2024			2023		
	Gross Carrying Amount	Accumulated Depreciation	Net Carrying Amount	Gross Carrying Amount	Accumulated Depreciation	Net Carrying Amount
Land	14,958	2,521	12,437	14,958	1,877	13,081
Buildings	1,698,679	325,171	1,373,508	1,718,015	280,885	1,437,130
Aviation	143,829	67,404	76,425	140,313	53,911	86,402
Motor vehicles	222,935	82,219	140,716	203,247	71,055	132,192
Closing balance – 30 June 2024	2,080,401	477,315	1,603,086	2,076,533	407,728	1,668,805

5.1(a) Total Right-of-Use Assets: Buildings, Plant, Equipment and Vehicles (Cont'd)

(\$ thousand)

	Land	Buildings	Aviation	Motor Vehicles	Total
Opening balance – 1 July 2023	13,081	1,437,130	86,403	132,192	1,668,806
Additions	-	4,116	-	70,736	74,852
Disposals	-	-	-	(18,826)	(18,826)
Adjustment to carrying value of right-of-use assets	-	3,183	3,515	1,664	8,362
Transfers (to)/from assets classified as held for sale	-	-	-	-	-
Depreciation	(644)	(70,921)	(13,493)	(45,050)	(130,108)
Closing balance – 30 June 2024	12,437	1,373,508	76,425	140,716	1,603,086
Opening balance – 1 July 2022	13,724	1,500,806	99,669	127,942	1,742,141
Additions	-	2,627	-	63,127	65,754
Disposals	-	-	-	(16,567)	(16,567)
Adjustment to carrying value of right-of-use assets	-	5,040	-	(184)	4,856
Depreciation	(644)	(71,343)	(13,266)	(42,126)	(127,378)
Closing balance – 30 June 2023	13,081	1,437,130	86,403	132,192	1,668,806

Initial recognition: Items of property, plant and equipment, are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost recorded is its fair value at the date of acquisition.

The cost of constructed non-financial physical assets includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

The cost of leasehold improvements is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful lives.

Subsequent Measurements

Items of property, plant and equipment, are subsequently revalued 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) and is summarised below by asset category.

Right-of-Use Assets Acquired by Lessees – Initial Measurement

Victoria Police recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

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

Right-of-Use Assets Acquired by Lessees – Subsequent Measurement

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

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

Right-of-Use Assets – Fair Value Measurement

As of 30 June 2024, Victoria Police has assessed the fair value of all its non-financial physical assets including right-of-use assets using the revaluation model.

This is in accordance with the updated FRD 103 *Non-Financial Physical Assets* issued in April 2022 which states that all non-financial physical assets including right-of-use assets will need to be measured using the revaluation model at the end of each annual reporting period.

In Victoria Police, the right-of-use assets comprise of the following categories:

- Buildings – \$1.37 billion (86 per cent);
- Motor vehicles – \$140.72 million (9 per cent);
- Aviation – \$76.43 million (5 per cent); and
- Land – \$12.44 million (1 per cent).

Buildings

In determining the fair value of Victoria Police's two significant right-of-use assets, namely Victoria Police Centre 1 (located at 311 Spencer Street) and Victoria Police Centre 2 (located at 313 Spencer Street) in the metropolitan central business district, Victoria Police engaged a valuation expert to assess if the contracted lease payments and other key valuation assumptions reflect current market expectations and whether fair value adjustments to the carrying value of right-of-use assets is required. The carrying value of these two buildings as of 30 June 2024 are \$831.0 million and \$365.3 million respectively. These two right-of-use assets represent approximately 87 per cent of the right-of-use assets buildings.

In assessing the fair value of 311 and 313 Spencer Street, management had regard to:

- exercising of options within the lease contracts where management assumed that three 5-year lease options will be exercised for 313 and no lease options will be exercised for 311 due to the degree of uncertainty associated with a 30-year lease
- range of rental incentives offered in the current rental market
- current market rental attributable to special features of these specialised buildings such as blast protection, slab strengthening, additional security features, etc
- adjustments required for location of the properties, size of the properties, quality of the properties, quality of the tenant and the tenure of the leases
- the buildings are specialised in nature and form part of an integrated police precinct
- rent indexation rates in the current market
- Treasury Corporation Victoria discount rate was used to present value estimated future cashflows at valuation date.

The remaining 13 per cent comprises primarily of B-grade buildings consisting of police stations, warehouses and storage facilities located across Victoria, including rural and regional Victoria.

The valuation expert also conducted a desktop fair value assessment on a mix of right-of-use buildings across the state and compared their findings to the contractual lease terms as at 30 June 2024.

In assessing if the current lease payments under the contracts approximate the current market rentals for equivalent properties, Victoria Police compared the rent of equivalent properties at similar locations. Adjustments to the right-of-use asset carrying amount will only be made if the movement in the carrying amount in the Asset Building Class compared to the assessed market is material. No adjustment has been made to the right-of-use Asset Building carrying amount as the movement is not material.

Motor Vehicles

Due to the average short-term useful life of motor-vehicles, Victoria Police has considered the carrying amount approximates the fair value at 30 June 2024.

Aviation

The aviation fleet has been custom-built and specialised in nature for Victoria Police. The Leonardo AW139 Helicopters are fitted with high-definition cameras and the most advanced mapping and infrared camera technology. They can reach speeds of 250 kilometers per hour and fly for 1000 kilometres without needing to refuel. Its highest and best use is proven by the utilisation of the monthly flying hours, averaging 94 per cent of the flying hours regulatory limit. The aviation fleet undergoes regular maintenance and upgrades to ensure the fleet are functional and operational ready and adhere to strict regulations under the Civil Aviation Safety Authority. Victoria Police has considered the carrying amount to approximate the fair value at 30 June 2024

Non-specialised land, non-specialised buildings and cultural artworks

Non-specialised land, non-specialised buildings and cultural artworks are valued using the market approach, whereby assets are compared to recent comparable sales or sales of comparable assets that are considered to have nominal value.

Specialised land and specialised buildings

The market approach is also used for specialised land, although it is adjusted for the Community Service Obligation (CSO) to reflect the specialised nature of the land being valued.

The CSO adjustment is a reflection of the valuer's assessment of the impact of restrictions associated with an asset to the extent that the CSO adjustment is also equally applicable to market participants.

For the majority of Victoria Police's specialised buildings, the current replacement cost method is used, adjusting for the associated depreciation.

Heritage buildings

Heritage buildings are valued using the current replacement cost method. This cost generally represents the replacement cost of the building/component after applying depreciation rates on a useful life basis. However, for some heritage and iconic assets, the cost may be the reproduction cost rather than the replacement cost if those assets' service potential could only be replaced by reproducing them with the same materials.

Vehicles

Vehicles are valued using the current replacement cost method. Victoria Police acquires new vehicles and at times disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in Victoria Police who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Fair value for **plant and equipment** that are specialised in use is determined using the current replacement cost method.

Refer to Note 8.3 Fair Value Determination 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.

5.1.1 Depreciation and Amortisation

		(\$ thousand)	
	Notes	2024	2023
Land (right-of-use assets)		644	644
Depreciation of buildings (including heritage buildings and right-of-use assets)		143,661	141,923
Depreciation of plant and equipment		90,659	87,344
Amortisation of intangible assets	5.2	30,460	30,658
Total Depreciation and Amortisation		265,424	260,569

All buildings (including leasehold improvements), plant and equipment and other non-financial physical assets that have finite useful lives are depreciated. The exceptions to this rule include items under assets held for sale and land. Depreciation is calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over the estimated useful life.

Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Assets	Useful life
Land (right-of-use asset)	1–40 years
Buildings (inclusive of heritage and right-of-use assets)	1–50 years
Plant and equipment (inclusive of right-of-use assets)	1–40 years
Heritage assets	1–50 years
Cultural artworks	Indefinite useful life
Software – Internally Generated Intangible Asset	3–12 years

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

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

Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

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

Indefinite Life Assets

Land and cultural assets which are considered to have an indefinite life, are not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

Internally Generated Intangible Assets

Refer to Note 5.2 Intangible Assets.

Amortisation of Internally Generated Intangible Assets

Internally generated intangible assets with finite useful lives are amortised as an expense from transactions on a systematic (typically straight-line) basis over the asset's useful life. Amortisation begins when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. The estimated useful lives, residual values and amortisation method are reviewed at the end of each annual reporting period and adjustments are made where appropriate.

5.1.2 Reconciliation of Movements in Carrying Amounts of Property, Plant and Equipment

	(\$ thousand)													
	Crown land at fair value		Land at fair value (Right-of-Use Assets)		Buildings at fair value		Plant and Equipment at fair value		Assets under construction at cost		Cultural artworks at fair value		Total	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Opening balance at 1 July	657,798	658,401	13,080	13,724	2,459,821	2,575,332	339,614	361,816	91,913	40,223	5,239	5,288	3,567,465	3,654,784
Fair value of assets received free of charge or for nominal considerations	-	-	-	-	-	-	-	316	-	-	-	-	-	316
Fair value of assets recognised for first time	-	-	-	-	109	-	413	406	41	5	-	-	563	411
Additions	-	-	-	-	7083	3,086	80,705	71,531	116,121	69,501	5	-	203,914	144,118
Adjustment to carrying value of right-of-use assets	-	-	-	-	3,183	5,040	5,180	(184)	-	-	-	-	8,363	4,856
Disposals	(1,614)	(603)	-	-	-	(219)	(19,356)	(16,766)	-	-	-	-	(20,970)	(17,588)
Transfer in/(out) of assets under construction	11,618	-	-	-	41,243	18,477	29,536	9,823	(82,079)	(26,197)	-	-	318	2,103
Transfer (to)/from Advances	-	-	-	-	-	-	-	-	10,096	(5,431)	-	-	10,096	(5,431)
Depreciation ^(a)	-	-	(643)	(644)	(143,661)	(141,923)	(90,659)	(87,344)	-	-	-	-	(234,963)	(229,911)
Reclassification	-	-	-	-	(680)	28	680	21	-	-	-	(49)	-	-
(Over)/under capitalisation	-	-	-	-	48	-	(153)	(5)	145	13,812	-	-	40	13,807
Closing balance at 30 June	667,802	657,798	12,437	13,080	2,367,146	2,459,821	345,959	339,614	136,237	91,913	5,244	5,239	3,534,825	3,567,465

Notes:

(a) This note only discloses the total depreciation amount of \$234.9 million (2023: \$229.9 million), excluding amortisation amount of \$30.5 million (2023: \$30.7 million) for intangible assets. Refer to Note 5.1.1 Depreciation and amortisation for the aggregate amount of \$265.4 million (2023: \$260.6 million) for depreciation and amortisation.

5.2 Intangible Assets

(\$ thousand)

	Capitalised Computer Software		Work-in-progress Computer Software		Total	
	2024	2023	2024	2023	2024	2023
Gross Carrying Amount						
Opening balance	164,296	150,710	6,860	14,086	171,156	164,796
Additions from internal development	-	-	7,921	10,454	7,921	10,454
Transfers in/(out) of assets under construction	1,587	13,586	(1,905)	(15,690)	(318)	(2,104)
Disposals		-		-	-	-
Fair value of assets recognised for first time		-		-	-	-
Other ((over)/under capitalisation)	(71)	-	(568)	(1,990)	(639)	(1,990)
Closing balance	165,811	164,296	12,308	6,860	178,120	171,156
Accumulated depreciation, amortisation and impairment						
Opening balance	(105,434)	(74,776)	-	-	(105,434)	(74,776)
Amortisation ^(a)	(30,460)	(30,658)	-	-	(30,460)	(30,658)
Closing balance	(135,894)	(105,434)	-	-	(135,894)	(105,434)
Net book value at end of financial year	29,918	58,862	12,308	6,860	42,226	65,722

Notes:

(a) Amortisation expense is included in the line item "depreciation and amortisation" in the Comprehensive Operating Statement and is also disclosed in Note 5.1.1.

Initial Recognition

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

Costs incurred subsequent to initial acquisition are capitalised when it is expected that additional future economic benefits will flow to Victoria Police.

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

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

Subsequent Measurement

Intangible produced assets with finite useful lives, are amortised as an "expense from transactions" on a straight-line basis over their useful lives. Produced intangible assets have useful lives of between three and 12 years.

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

Impairment of Intangible Assets

Intangible assets with finite useful lives are tested for impairment whenever an indication of impairment is identified. The policy in connection with testing for impairments is outlined in Note 5.1 Property, Plant and Equipment. Victoria Police has no intangible assets with indefinite useful lives.

5.3 Physical Asset Revaluation Surplus

(\$ thousand)

	Land	Buildings	Cultural and Heritage Assets	Total
2024				
Revaluation Surplus				
Balance at beginning of financial year	529,001	340,906	4,890	874,797
Revaluation:				
• increments	-	-	-	-
• decrements	-	-	-	-
Balance at End of Financial Year	529,001	340,906	4,890	874,797
2023				
Revaluation Surplus				
Balance at beginning of financial year	529,001	340,906	4,890	874,797
Revaluation:				
• increments	-	-	-	-
• decrements	-	-	-	-
Balance at End of Financial Year	529,001	340,906	4,890	874,797

Revaluations and Subsequent Measurements of Non-Financial Physical Assets

Revaluations are made with sufficient regularity to ensure that the carrying amounts do not materially differ from their fair value. In determining the fair value of an asset other than land and right-of-use asset, it is generally based on the asset's current replacement value.

Consistent with AASB 13 *Fair Value Measurement (AASB 13)*, Victoria Police determines the policies and procedures for both recurring and fair value measurements such as property, plant and equipment and for non-recurring fair value measurements such as non-financial physical assets held for sale in accordance with the requirements of AASB 13 and the relevant Financial Reporting Directions (FRDs).

All assets for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy as described in Note 8.3 Fair Value Determination.

Subsequent Measurements

Non-financial physical assets are measured at fair value (AASB 13) on a cyclical basis in accordance with Financial Reporting Direction 103 *Non-Financial Physical Assets (FRD 103)* issued by the Assistant Treasurer. A full revaluation normally occurs every five years, based upon the government purpose classification of assets, but may occur more frequently if fair value assessments indicate material changes in values. Independent valuers are used to conduct these scheduled revaluations and any interim revaluations are determined in accordance with the requirements of the FRDs.

Revaluation increases or decreases arise from differences between an asset's carrying value and fair value.

Net revaluation increases (where the carrying amount of a class of assets is increased as a result of a revaluation) are recognised in "Other economic flows – changes in physical asset revaluation surplus" and accumulated in equity under the physical asset revaluation surplus. However, the net revaluation increase is recognised in the net result to the extent that it reverses a net revaluation decrease in respect of the same class of property, plant and equipment previously recognised as an expense (other economic flows) in the net result. Conversely, net revaluation decreases are recognised immediately as other economic flows in the net results unless a credit balance exists in the physical asset revaluation surplus, to which the net revaluation decrease is recognised in "Other economic flow – changes in physical asset revaluation surplus" to the extent of the credit balance.

Revaluation increases and decreases relating to individual assets within a class of property, plant and equipment, are offset against one another within that class but are not offset in respect of assets in different classes. Any asset revaluation surplus is not normally transferred to accumulated funds on derecognition of the relevant asset.

The last independent full revaluation that was undertaken by the Valuer-General Victoria was in 2020–21. On a semi-annual basis, Victoria Police monitors the changes in the fair value of each asset and liability through relevant data sources to determine whether any revaluation is required.

A managerial review of physical land and buildings was undertaken in the current year using indices provided by the Valuer-General Victoria. When determining whether a managerial revaluation should occur, the carrying amount of the physical asset class for both Land and Building needs to be considered with the fair valuation on the right-of-use Assets class for Land and Buildings. Where the movement in the carrying value is greater than the 10 per cent threshold under FRD 103 *Non-Financial Physical Assets* a managerial revaluation can occur. In both Asset classes the movement was below the 10 per cent threshold.

6. Other assets and liabilities

Introduction

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

Structure	Pages
6.1 Receivables.....	92
6.2 Payables.....	93
6.3 Other Non-Financial Assets.....	93
6.4 Other Provisions.....	94

6.1 Receivables

	Notes	2024	2023
(\$ thousand)			
Contractual			
Sale of goods and services		4,128	2,243
Other receivables		12,221	9,655
Provision for expected creditor loss on receivables		(3,953)	(3,900)
Derivative financial instruments	8.1.2	374	528
Statutory			
Amounts due from the Victorian Government ^(a)		1,246,163	1,135,052
GST input tax credit recoverable		7,897	880
Total Receivables		1,266,830	1,144,458
<i>Represented by:</i>			
Current receivable		793,487	508,830
Non-current receivable		473,343	635,618
Total Receivables		1,266,830	1,144,458

Notes:

(a) Amounts owing from the Victorian Government relates to all funding commitments incurred, which are drawn through grants from the Consolidated Funds as they fall due.

Contractual receivables

Contractual receivables are classified as financial instruments and categorised as financial assets at amortised costs, with the exception of derivative financial instruments which are categorised as fair value through profit and loss. They are initially recognised at fair value plus any directly attributable transaction costs. Victoria Police holds the contractual receivables with the objective to collect the contractual cash flows and therefore subsequently be measured at amortised cost using the effective interest method, less any impairment.

Statutory receivables

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

Details about Victoria Police's impairment policies, exposure to credit risk and the calculation of the loss allowance are set out in Note 8.1.2 Financial Risk Management Objectives and Policies.

Impairment of financial assets

Impairment of financial assets Victoria Police records the allowance for expected credit loss by applying AASB 9 Expected Credit Loss approach. In assessing impairment of contractual and statutory (non-contractual and not classified as financial instruments) receivables (financial assets), management applies materiality when using estimates, averages and other computational methods in accordance with AASB 136 *Impairment of Assets*.

A provision is made if there is an expected credit loss by applying AASB 9 Expected Credit Loss approach.

Bad debts written off are classified as a transaction expense. Bad debts not written off, but included in the provision for doubtful debts, are classified as other economic flows in the net result.

6.2 Payables

		(\$ thousand)	
	Notes	2024	2023
Contractual			
Supplies and services		122,778	96,440
Amounts payable to government and agencies		439	443
Other payables		7,872	1,353
Derivative financial instruments	8.1.2	3,185	3,122
Statutory			
Payroll tax payable		13,590	12,047
Other payables		27,478	25,353
Total payables		175,342	138,758
<i>Represented by:</i>			
Current payables		172,612	135,987
Non-current payables		2,730	2,771
Total payables		175,342	138,758

Payables consist of:

- **Contractual payables** classified as financial instruments and measured at amortised cost, with the exception of derivative financial instruments which is categorised as fair value through profit and loss. Accounts payable represent liabilities for goods and services provided to Victoria Police prior to the end of the financial year that are unpaid.
- **Statutory payables** are recognised and measured similarly to contractual payables but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

Payables for supplies and services have an average credit period of 30 days. However, from 1 April 2021 the then Victorian Premier announced that supplier invoices with a contract value of less than \$3 million effective from the announcement date are to be paid within 10 business days which is still in effect.

The terms and conditions in relation to the amounts payable to the government and agencies vary according to the relevant agreements. As they are not legislative payables, they are not classified as financial instruments.

Please refer to Note 8.1.2 Financial Risk Management Objectives and Policies for Maturity Analysis of Contractual Financial Liabilities.

6.3 Other Non-Financial Assets

		(\$ thousand)	
		2024	2023
Current Other Non-Financial Assets			
Advances paid to the Department of Treasury and Finance		8,424	18,520
Prepayments		39,263	27,613
Total Current Other Non-Financial Assets		47,687	46,133
Non-current Other Non-Financial Assets			
Prepayments		2,122	825
Total Non-Current Other Non-Financial Assets		2,122	825
Total Other Non-Financial Assets		49,809	46,958

Advances paid to the Department of Treasury and Finance are provided for the payments of services for the acquisition of land and buildings on behalf of Victoria Police.

Prepayments represent payments made in advance of receipt of goods or services or the payments made for services covering a term extending beyond that financial accounting period.

6.4 Other Provisions

(\$ thousand)

	2024	2023
Current Provisions		
Other provisions	36,369	25,306
Make-good provision	6,101	3,617
Total Current Provisions	42,470	28,923
Non-Current Provisions		
Make-good provision	14,466	12,591
Total Non-Current Provisions	14,466	12,591
Total Other Provisions	56,936	41,514

Other provisions are recognised when Victoria Police has a present obligation, the future sacrifice of economic benefits is probable, and the amount of the provision can be measured reliably. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows, using a discount rate that reflects the time value of money and risks specific to the provision.

Reconciliation of Movements in Other Provisions

(\$ thousand)

	Make-Good	Other	Total
Current			
Opening balance	3,617	25,306	28,923
Additional provisions recognised	(827)	13,779	12,952
Reversal of provisions	(290)	(2,715)	(3,005)
Total Current Provisions	2,500	36,369	38,869
Non-Current			
Opening balance	12,591	-	12,591
Additional provisions recognised	5,476	-	5,476
Total Non-Current Provisions	18,067	-	18,067
Closing balance	20,567	36,369	56,936

When some or all of the economic benefits that are required to settle a provision are expected to be received from a third party, the receivable is recognised as an asset if it is virtually certain that recovery will be received and the amount of the receivable can be measured reliably.

Make Good Provision: Properties occupied by Victoria Police are subject to make-good costs (where applicable) when vacated at the termination of the lease. The make-good provision is recognised in accordance with the lease agreement for these properties. Victoria Police must remove any leasehold improvements from the leased warehouse and restore the premises to its original condition at the end of the lease term.

7. Financing our operations

Introduction

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

This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Note 8.1 Financial Instruments Specific Disclosures and Note 8.3 Fair Value Determination provide additional, specific financial instrument disclosures.

Structure	Pages
7.1 Borrowings.....	95
7.2 Leases	96–97
7.3 Cash Flow Information and Balances	98
7.4 Trust Account Balances	99
7.5 Capital Structure.....	100
7.6 Commitments for Expenditure.....	100

7.1 Borrowings

	(\$ thousand)	
	2024	2023
Current borrowings		
Lease liabilities ^(a)	91,038	92,833
Total current borrowings	91,038	92,833
Non-current borrowings		
Lease liabilities ^(a)	1,706,637	1,736,129
Total Non-current borrowings	1,706,637	1,736,129
Total Borrowings	1,797,675	1,828,962

Notes:

(a) For the motor vehicles leased, they are secured by the leased assets. In the event of a default, the leased assets revert to the lessor. The lease liabilities relating to motor vehicles as at 30 June 2024 is \$142.5 million (2023: \$135.4 million).

Borrowings refer to interest bearing liabilities arising from lease liabilities.

Borrowings are classified as financial instruments. Interest bearing liabilities are classified at amortised cost. All interest-bearing borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method.

Please refer to Note 8.1.2 Financial Risk Management Objectives and Policies for Maturity Analysis of Contractual Financial Liabilities.

Interest Expense

	(\$ thousand)	
	2024	2023
Interest on lease liabilities	58,797	59,857
Total Interest Expense	58,797	59,857

Interest expense relates to the interest component of lease repayments. Interest expense is recognised in the period in which it is incurred.

7.2 Leases

7.2.1 Leases

Information about leases for which Victoria Police is a lessee is presented below.

Victoria Police leases various properties, motor vehicles and aviation assets. The lease contracts are typically made for fixed periods of 1-30 years with an option to renew the lease after that date. Depending on the lease contract terms, property lease payments are usually re-negotiated every five years to reflect the market rentals.

7.2.1 (a) Short-Term Lease (Lease term of 12 months or less)

Victoria Police has elected to account for short-term leases using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term. As of 30 June 2024, Victoria Police has committed to six short-term leases and the total commitment at that date is \$0.13 million (2023: \$0.02 million).

7.2.1 (b) Low Value Leases

Low value 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. Payments on low value leases are recognised on a straight-line basis.

7.2.1 (c) Right-of-Use Assets

Right-of-use assets are presented in Note 5.1 (a).

7.2.1 (d) Amounts Recognised in the Comprehensive Operating Statement

The following amounts are recognised in the Comprehensive Operating Statement relating to leases:

	(\$ thousand)	
	2024	2023
Interest expense on lease liabilities	58,797	59,857
Expenses relating to short-term leases	516	318
Income from sub-leasing	(5,160)	(4,841)
Total amount recognised in the Comprehensive Operating Statement	54,153	55,334

7.2.1 (e) Amounts Recognised in the Cashflow Statement

The following amounts are recognised in the Statement of Cashflows for the year-ended 30 June 2024 relating to leases:

	(\$ thousand)	
	2024	2023
Total cash outflow for leases	86,632	103,260

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

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to Victoria Police and for which the supplier does not have substantive substitution rights
- Victoria Police has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and Victoria Police has the right to direct the use of the identified asset throughout the period of use
- Victoria Police has the right to make decisions in respect of "how and for what purpose" the asset is used throughout the period of use.

Separation of Lease and Non-Lease components

At inception or on reassessment of a contract that contains a lease component, the lessee is required to separate out and account separately for non-lease components within a lease contract and exclude these amounts when determining the lease liability and right-of-use asset amount.

Recognition and Measurement of Leases as a Lessee

Lease Liability – Initial Measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or the incremental borrowing rate as provided by DTF.

Lease payments included in the measurement of the lease liability comprise the following:

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

Lease Liability – Subsequent Measurement

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

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

Short-Term Leases

Please refer to Note 7.2.1 (a) Short Term Lease (Lease term of 12 months or less).

Leases of Low Value Assets

Please refer to Note 7.2.1 (b) Low Value Leases.

Below Market/Peppercorn Leases

Right-of-use assets under leases at significantly below-market terms and conditions that are entered into principally to the organisation to further its objectives, are initially and subsequently measured at cost. As of 30 June 2024, Victoria Police has no below market/peppercorn leases.

Presentation of Right-of-Use Assets and Lease Liabilities

Victoria Police presents right-of-use assets as “property plant equipment” unless they meet the definition of investment property, in which case they are disclosed as “investment property” in the Balance Sheet. Lease liabilities are presented as “borrowings” in the Balance Sheet.

7.2.2 Sub-Leasing in 311 Spencer Street

Victoria Police has sub-leased approximately 13 per cent of its whole office space to third parties. These sub-leases are negotiated on an individual basis and contain a wide range of different terms and conditions (including termination and renewal rights). The floors are rented for between 3 – 15 years with options to renew the contract. The lease payments are fixed and adjusted annually for inflation.

Victoria Police is a sub-lessor (intermediate lessor) of the right-of-use assets.

An intermediate lessor classifies the sub-lease as either a finance or operating lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards from the right-of-use assets resulting from the head lease; otherwise, it is classified as an operating lease.

As all the risks and rewards are not substantially transferred to the lessee, Victoria Police has classified the sub-lease as an operating lease. Lease income from these operating leases is recognised on a straight-line basis over the lease term.

7.3 Cash Flow Information and Balances

Cash and deposits, including cash equivalents, comprise cash on hand and cash at bank, deposits at call and those highly liquid investments with an original maturity of three months or less, which are held for the purpose of meeting short term cash commitments rather than for investment purposes, and are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

	(\$ thousand)	
	2024	2023
Cash and term deposits ^(a)	472	1,196
Funds held in trust ^(b)	73,216	69,617
Balance as per Cash Flow Statement	73,688	70,813

Notes:

(a) The term deposits held during the year were bearing a weighted average interest rate of 4.20 per cent (2023: 2.87 per cent).

(b) These are monies provided by outside organisations for special purpose projects related to the normal operating activities of Victoria Police. The funds can only be used for those purposes and each trust fund has a nominated trustee. The funds are held in a suspense account at the DTF on behalf of Victoria Police.

Due to the state's investment policy and funding arrangements, Victoria Police does not hold a large cash reserve in its bank accounts. Cash received from generation of income is generally paid into the State's bank account (public account). Similarly, expenditure, including in the form of cheques drawn for payments to Victoria Police's suppliers and creditors are made via the public account. The public account remits to Victoria Police the cash required upon presentation of cheques by Victoria Police's suppliers or creditors.

These funding arrangements often results in Victoria Police having a notional shortfall in the cash at bank required for payment of unrepresented cheques at the reporting date. As of 30 June 2024, cash at bank included the amount of a notional shortfall for the payment of unrepresented cheques of \$170,198 (2023: \$195,562).

7.3.1 Reconciliation of net result for the year to cash flow from operating activities

		(\$ thousand)	
	Notes	2024	2023
Net result for the year		(4,588)	41,178
Non-Cash Movements			
(Gain)/loss on sale or disposal of non-current assets	9.1	(9,653)	(13,600)
Depreciation and amortisation of non-current assets	5.1.1	265,424	260,569
Plant and equipment received free of charge or for nominal consideration	2.1	-	(325)
Assets recognised for first time	9.1	(563)	(411)
Other non-cash movements ^(a)		(18,154)	(24,825)
Movements in Assets and Liabilities			
(Increase)/decrease in receivables		(115,433)	(224,860)
(Increase)/decrease in prepayments		(12,947)	12,883
(Increase)/decrease in inventories		(700)	382
Increase/(decrease) in payables		29,372	12,898
Increase/(decrease) in provisions		60,670	102,960
Net Cash Flows From/(Used In) Operating Activities		193,428	166,849

Notes:

(a) Included in this amount is a balance of \$18.3 million (2023: \$24.3 million) arising from the movement in the discount rate used in the revaluation of the long service leave liability.

7.4 Trust Account Balances

Victoria Police has responsibility for the transactions and balances relating to trust funds on behalf of third parties external to the Victorian Government. Funds managed on behalf of third parties are not recognised in these financial statements as they are managed on a fiduciary and custodial basis, and therefore are not controlled by Victoria Police.

Any earnings on the funds held pending distribution are also applied to the trust funds under management as appropriate.

Trust Account Balances Relating to Trust Accounts Controlled and/or Administered by Victoria Police

(\$ thousand)

Cash and cash equivalents and investments	2024				2023			
	Opening Balance 1 July 2023	Total Receipts	Total Payments	Closing Balance 30 June 2024	Opening Balance 1 July 2022	Total Receipts	Total Payments	Closing Balance 30 June 2023
Controlled Trusts								
Departmental Donations/Grants Trust Account								
To record donations and grants to Victoria Police as required by the <i>Financial Management Act 1994</i>	64,483	8,683	(5,263)	67,903	55,825	28,488	(19,830)	64,483
Fringe benefits tax (FBT) Trust Account								
To record the receipt of FBT deducted from executive salaries and repayments of FBT from drivers of novated lease vehicles when FBT obligations have not been met through scheduled payroll deductions. The funds are disbursed to the ATO.	1,092	61	-	1,153	1,035	57	-	1,092
Traffic Accident Info System Trust Account								
To record transactions relating to the operations of the traffic accident information system, which was established to coordinate the distribution of accident data to agencies responsible for road traffic programs and the administration of road accident legislation.	3,993	1,160	(830)	4,323	3,503	995	(505)	3,993
Inter-departmental Transfer Trust								
To record inter-departmental transfers when no other trust arrangement exists.	18	-	(181)	(163)	72	-	(54)	18
Total Controlled Trusts^(b)	69,586	9,904	(6,274)	73,216	60,435	15,215	(6,064)	69,586
Administered Trusts								
Departmental Suspense Account								
Under the Financial Management Act to record the receipt and disbursement of seized and unclaimed money.	63,113	20,992	(21,159)	62,946	66,521	22,425	(25,833)	63,113
Treasury Trust Fund								
Under the Financial Management Act to record the receipt and disbursement of unclaimed and unidentified money (unpresented cheques, surplus cash).	1,844	15,967	(15,872)	1,939	1,644	21,245	(21,045)	1,844
Public Service Commuter Club^(a)								
Under the Financial Management Act to record the receipt of amounts associated with the scheme and deductions from club members salaries as well as recording payment to the Public Transport Corporation.	215	183	(207)	191	205	154	(144)	215
Total Administered Trusts^(c)	65,172	37,142	(37,238)	65,076	68,370	43,824	(47,022)	65,172

Notes:

(a) The Public Service Commuter Club surplus balance at 30 June 2024 and 30 June 2023 respectively, relates to the movement between the purchase of travel tickets and reimbursement from employees. The trust's working capital is funded by DTF.

(b) The closing balance forms part of Victoria Police's cash balances as at 30 June 2024 and 30 June 2023 respectively.

(c) The closing balance does not form part of Victoria Police's cash balances as at 30 June 2024 and 30 June 2023 respectively.

Third Party Funds Under Management (Accounted for Under Administered Items)

(\$ thousand)

Cash and cash equivalents and investments	2024				2023			
	Opening Balance	Total Receipts	Total Payments	Closing Balance	Opening Balance	Total Receipts	Total Payments	Closing Balance
Controlled Trusts								
Australia and New Zealand Policing Advisory Agency								
Under the <i>Financial Management Act</i> for contributions from various police organisations throughout Australia and New Zealand.	4,470	8,812	(7,144)	6,138	3,144	7,645	(6,319)	4,470
Total Third Party Funds Under Management^(a)	4,470	8,812	(7,144)	6,138	3,144	7,645	(6,319)	4,470

Notes:

(a) The closing balance does not form part of Victoria Police's cash balances as at 30 June 2024 and 30 June 2023 respectively.

7.5 Capital Structure**7.5.1 Contributed capital**

Additions to net assets which have been designated as contributions by owners are recognised as contributed capital. Other transfers that are in the nature of contributions to or distributions by owners have also been designated as contributions by owners. Please refer to the Statement of Changes in Equity for details of movement in Contributed Capital during the financial year.

7.5.2 Cash flow hedge reserve

Foreign currency translation differences are recognised in the cash flow hedge reserves in the Statement of Changes in Equity in the period in which they arise.

Hedging reserve

The hedging reserve comprises the effective portion of the cumulative net change in the fair value of hedging instruments used in cash flow hedges pending subsequent recognition in profit or loss or directly included in the initial cost or other carrying amount of a non-financial asset or non-financial liability.

Cost of hedging reserve

The cost of hedging reserve reflects gain or loss on the portion excluded from the designated hedging instrument that relates to the forward element of forward contracts and changes in the time value of options. It is initially recognised in Statement of Changes in Equity and accounted for similarly to gains or losses in the hedging reserve.

7.6 Commitments For Expenditure

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded at their nominal value and inclusive of GST payable. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the Balance Sheet.

7.6.1 Total commitments payable

Nominal amounts	(\$ thousand)			
	Less than 1 year	1–5 years	5+ years	Total
2024				
Capital expenditure commitments payables				
Plant and equipment	24,885	50,261	11,444	86,590
Buildings	65,258	1,806	-	67,064
Operating expense commitments				
Aviation	24,366	103,748	21,681	149,795
Other commitments payables	173,442	48,359	-	221,801
Total commitments (inclusive of GST)	287,951	204,174	33,125	525,250
Less GST recoverable				(47,750)
Total commitments (exclusive of GST)				477,500
2023				
Capital expenditure commitments payables				
Plant and equipment	6,897	1,527	-	8,424
Buildings	10,249	99	-	10,348
Operating expense commitments				
Aviation	24,254	103,581	46,148	173,983
Other commitments payables	138,703	101,343	-	240,046
Total commitments (inclusive of GST)	180,103	206,550	46,148	432,801
Less GST recoverable				(39,346)
Total commitments (exclusive of GST)				393,455

8. Risks, contingencies and valuation judgements

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

Structure	Pages
8.1 Financial Instruments Specific Disclosures.....	102–107
8.2 Contingent Liabilities and Contingent Assets.....	108
8.3 Fair Value Determination.....	109–114

8.1 Financial Instruments Specific Disclosures

Introduction

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of Victoria Police's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example taxes, fines and penalties).

Guarantees issued by the Treasurer of Victoria on behalf of Victoria Police are financial instruments because, although authorised under statute, terms and conditions for each financial guarantee may vary and are subject to an agreement.

Categories of financial assets

Financial assets at amortised cost

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

- the assets are held by Victoria Police to collect the contractual cash flows
- 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 are subsequently measured at amortised cost using the effective interest method less any impairment.

Victoria Police recognises the following assets in this category:

- cash and deposits (which includes term deposits) – refer to Note 7.3 Cash Flow Information and Balances
- receivables (excluding statutory receivables and derivative financial instruments) – refer to Note 6.1 Receivables.

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 the Comprehensive Operating Statement over the period of the interest-bearing liability, using the effective interest rate method.

Victoria Police recognises the following liabilities in this category:

- payables (excluding statutory payables and derivative financial instruments) – refer to Note 6.2 Payables
- borrowings (including lease liabilities) – refer to Note 7.1 Borrowings.

Derivative financial instruments are transacted for hedging purposes and are initially recognised at fair value on the date on which a derivative contract is entered into. Derivatives are carried as assets when their fair value is positive and as liabilities when their fair value is negative. Where derivative financial instruments have been designated into hedge accounting relationships, the effective gains or losses arising from changes in the fair value of derivatives after initial recognition are recognised in other comprehensive income.

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, the 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.

Reclassification of financial instruments: Subsequent to initial recognition, reclassification of financial liabilities is not permitted. Financial assets are required to be reclassified between fair value through net results, fair value through Other Comprehensive Income and amortised cost when and only when Victoria Police's business model for managing financial assets has changed such that its previous model would no longer apply.

Victoria Police is generally unable to change its business model because it is determined by the Performance Management Framework and it is required to apply the framework under the Standing Directions under the Financial Management Act.

8.1.1 Financial Instruments: Categorisation

							(\$ thousand)
2024	Notes	Cash and deposits	Derivatives designated in hedge relationship	Contractual financial assets at amortised cost	Contractual financial liabilities at amortised cost	Total	
Contractual financial assets^(a)							
Cash and deposits	7.3	73,688	-	-	-	73,688	
Receivables^(b)							
Sale of goods and services	6.1	-	-	4,128	-	4,128	
Other receivables	6.1	-	-	8,268	-	8,268	
Derivative financial instruments	6.1	-	374	-	-	374	
Total contractual financial assets		73,688	374	12,396	-	86,458	
Contractual financial liabilities^(a)							
Payables^(b)							
Supplies and services	6.2	-	-	-	122,778	122,778	
Amounts payable to government and agencies	6.2	-	-	-	439	439	
Other payables	6.2	-	-	-	7,872	7,872	
Derivative financial instruments	6.2	-	3,185	-	-	3,185	
Borrowings							
Lease liabilities	7.1	-	-	-	1,797,675	1,797,675	
Total contractual financial liabilities		-	3,185	-	1,928,764	1,931,949	

Notes:

(a) At year-end, the carrying amount disclosed approximates its fair value.

(b) The total amounts disclosed here exclude statutory amounts (for example, amounts owing from Victorian Government and GST input tax credit recoverable and taxes payable).

							(\$ thousand)
2023	Notes	Cash and deposits	Derivatives designated in hedge relationship	Contractual financial assets at amortised cost	Contractual financial liabilities at amortised cost	Total	
Contractual financial assets							
Cash and deposits	7.3	70,813	-	-	-	70,813	
Receivables^(a)							
Sale of goods and services	6.1	-	-	2,243	-	2,243	
Other receivables	6.1	-	-	5,755	-	5,755	
Derivative financial instruments	6.1	-	528	-	-	528	
Total contractual financial assets		70,813	528	7,998	-	79,339	

(\$ thousand)

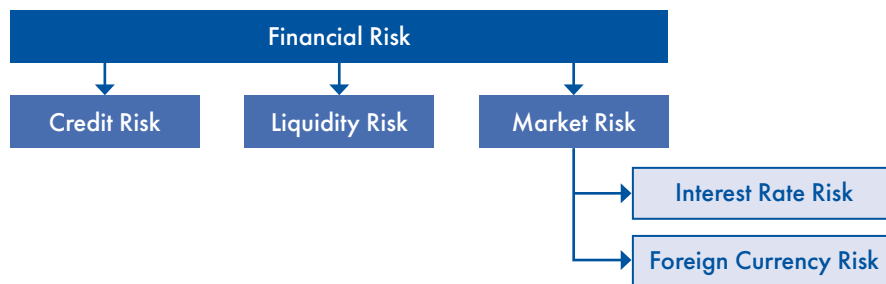
2023	Notes	Cash and deposits	Derivatives designated in hedge relationship	Contractual financial assets at amortised cost	Contractual financial liabilities at amortised cost	Total
Contractual financial liabilities						
Payables^(a)						
Supplies and services	6.2	-	-	-	96,440	96,440
Amounts payable to government and agencies	6.2	-	-	-	443	443
Other payables	6.2	-	-	-	1,353	1,353
Derivative financial instruments	6.2	-	3,122	-	-	3,122
Borrowings						
Lease liabilities	7.1	-	-	-	1,828,962	1,828,962
Total contractual financial liabilities		-	3,122	-	1,927,198	1,930,320

Notes:

(a) The total amounts disclosed here exclude statutory amounts (for example, amounts owing from Victorian Government and GST input tax credit recoverable and taxes payable).

8.1.2 Financial Risk Management Objectives and Policies

As a whole, Victoria Police's financial risk management program seeks to manage these risks and the associated volatility of its financial performance. Victoria Police is exposed to a number of financial risks, including:



Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, with respect to each class of financial asset, financial liability and equity instrument above are disclosed in Note 8.3 Fair Value Determination to the financial statements.

The main purpose in holding financial instruments is to prudentially manage Victoria Police's financial risks within the government policy parameters.

Victoria Police's main financial risks include credit risk, liquidity risk, foreign currency risk and interest rate risk. Victoria Police manages these financial risks in accordance with its financial risk management policy.

Victoria Police uses different methods to measure and manage the different risks to which it is exposed. Primary responsibility for the identification and management of financial risks rests with the Accountable Officer of Victoria Police.

Financial Instruments: Credit Risk

Credit risk refers to the possibility that a borrower will default on its financial obligations as and when they fall due. Victoria Police's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to Victoria Police. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with Victoria Police's contractual financial assets is minimal as the main debtor is the Victorian Government. For debtors other than the Government, it is Victoria Police's policy to only deal with entities with high credit ratings of a minimum Triple-B rating and to obtain sufficient collateral or credit enhancements where appropriate.

In addition, Victoria Police does engage in hedging some of its contractual financial assets and mainly obtains contractual financial assets that are on fixed interest, except for cash and deposits, which are mainly cash at bank. As with the policy for debtors, Victoria Police's policy is to only deal with banks with high credit ratings.

Provision of impairment for contractual financial assets is recognised when there is objective evidence that Victoria Police will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtor, default payments, debts which are more than 60 days overdue, and changes in debtor credit ratings.

Contractual financial assets are written off against the carrying amount when there is no reasonable expectation of recovery. Bad debt written off by mutual consent is classified as a transaction expense. Bad debt written off following a unilateral decision is recognised as other economic flows in the net result.

The carrying amount of contractual financial assets recorded in the financial statements, net of any allowances for losses, represents Victoria Police's maximum exposure to credit risk.

There has been no material change to Victoria Police's credit risk profile in 2023–24.

Credit Quality of Financial Assets ^(a)

(\$ thousand)

2024	Notes	Financial institutions (double-A credit rating)	Government agencies (double-A credit rating)	Other	Total
Cash and deposits	7.3	-	73,688	-	73,688
Derivative financial instruments	6.1	-	374	-	374
Contractual receivables applying the simplified approach to impairment		-	9,799	2,597	12,396
Total contractual financial assets		-	83,861	2,597	86,458

(\$ thousand)

2023	Notes	Financial institutions (double-A credit rating)	Government agencies (double-A credit rating)	Other	Total
Cash and deposits	7.3	-	55,891	-	55,891
Derivative financial instruments	6.1	-	528	-	528
Contractual receivables applying the simplified approach to impairment		-	6,191	1,807	7,998
Total contractual financial assets		-	62,609	1,807	64,416

Notes:

(a) The total amounts disclosed here exclude statutory amounts (for example, amounts owing from Victorian Government and GST input tax credit recoveries and tax payables).

Impairment of financial assets under AASB 9 Financial Instruments

For contractual and statutory receivables, please refer to Note 6.1 Receivables.

Equity instruments are not subject to impairment under AASB 9. Other financial assets mandatorily measured or designated at fair value through net result are not subject to impairment assessment under AASB 9. While cash and cash equivalents are also subject to the impairment requirements of AASB 9, no impairment loss has been identified.

Although not a financial asset, contract assets recognised applying AASB 15 *Revenue from Contract with Customers* are also subject to impairment however it is immaterial.

Statutory receivables at amortised cost

Victoria Police's non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

The statutory receivables are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As the result, the loss allowance recognised for these financial assets during the period was limited to 12 months of expected losses. No loss allowance was recognised.

Financial Instruments: Liquidity Risk

Liquidity risk arises from Victoria Police being unable to meet its financial obligations as they fall due. Victoria Police operates under the Government fair payments policy of settling financial obligations within 10 business days with a contract value of less than \$3 million and in the event of a dispute, making payments within 30 days from the date of resolution.

Victoria Police is exposed to liquidity risk mainly through the financial liabilities as disclosed in the face of the Balance Sheet and the amounts related to financial guarantees. Victoria Police manages its liquidity risk by:

- close monitoring of its short-term and long-term borrowings by senior management, including monthly reviews on current and future borrowing levels and requirements
- maintaining an adequate level of uncommitted funds that can be drawn at short notice to meet its short-term obligations
- careful maturity planning of its financial obligations based on forecasts of future cash flows
- a high credit rating for the State of Victoria (Moody's Investor Services and Standard & Poor's double-A, which assists in accessing debt market at a lower interest rate).

Victoria Police's exposure to liquidity risk is deemed insignificant based on prior period's data and current assessment of risk. Cash for unexpected events is generally sourced from making a request to the Treasury Corporation of Victoria. The carrying amount detailed in the following table of contractual financial liabilities recorded in the financial statements represents Victoria Police's maximum exposure to liquidity risk.

Maturity Analysis of Contractual Financial Liabilities ^(a)

(\$ thousand)						
Maturity Dates						
2024	Carrying Amount	Nominal Amount	Less than 1 Month	1 – 3 Months	3 Months – 1 Year	More than 1 Year
Payables ^(b)						
Supplies and services (Note 6.2)	122,778	122,778	122,778	-	-	-
Amounts payable to government and agencies (Note 6.2)	439	439	439	-	-	-
Other payables (Note 6.2)	7,872	7,872	7,872	-	-	-
Derivative financial instruments (Note 6.2)	3,185	3,676	32	99	336	3,210
Borrowings						
Lease liabilities (Note 7.1)	1,797,675	2,649,004	24,788	36,892	116,178	2,471,146
Total contractual financial liabilities	1,931,949	2,783,769	155,906	36,991	116,515	2,474,356
2023						
Payables ^(b)						
Supplies and services (Note 6.2)	96,440	96,440	96,440	-	-	-
Amounts payable to government and agencies (Note 6.2)	443	443	443	-	-	-
Other payables (Note 6.2)	1,353	1,353	1,353	-	-	-
Derivative financial instruments (Note 6.2)	3,122	3,689	29	29	301	3,330
Borrowings						
Lease liabilities (Note 7.1)	1,828,962	2,725,403	27,760	34,391	104,792	2,558,460
Total contractual financial liabilities	1,930,320	2,827,328	126,025	34,420	105,093	2,561,790

Notes:

(a) Maturity analysis is presented using the contractual undiscounted cash flows.

(b) The total amounts disclosed here exclude statutory amounts (for example, amounts owing from the Department of Justice and Community Safety and GST input tax credit recoverable and taxes payable).

Financial Instruments: Market Risk

Victoria Police's exposures to market risk is primarily through interest rate risk and foreign currency risk. Victoria Police's exposure to other financial price risks is insignificant. These liabilities relate to the leasing arrangements. As the interest rates applied to these leasing arrangements are not variable or floating in nature, they are not subject to a sensitivity analysis. With reference to the VicFleet leases only, the adjustment to the interest rate that is made upon the settlement of such leases is regarded as a recovery by the lessor of their borrowing costs. Hence the underlying interest rates in these leases are based on fixed interest rate exposure.

Interest Rate Risk

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. Victoria Police does not hold any interest-bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk.

Interest Rate Sensitivity Analysis

Victoria Police interest rate risk sensitivity is insignificant with the cash and deposit balance for the current year \$4.3 million (2023: \$3.5 million).

Victoria Police manages this risk by mainly undertaking fixed rate or non-interest bearing financial instruments with relatively even maturity profiles, with only insignificant amounts of financial instruments at floating rate. Management has concluded that cash at bank as financial assets, can be left at floating rate without necessarily exposing Victoria Police to significant bad risk. Management monitors movement in interest rates on a regular basis.

Foreign Currency Risk

All foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign monetary items existing at the end of the reporting period are translated at the closing rate at the date of the end of the reporting period. There are no non-monetary assets carried at fair value that are denominated in foreign currencies.

Victoria Police is exposed to foreign currency risk mainly through payables relating to purchases of supplies and consumables from overseas as well as leasing of aviation aircrafts, building Police Patrol and Rescue Water Vessel, and related services. For the purchase of supplies and consumables from overseas, there are only limited amounts of transactions denominated in foreign currencies and there is a relatively short timeframe between commitment and settlement, therefore risk is minimal and immaterial.

In regard to the Rotary Wing Aircraft Supply and Support Agreement, Victoria Police has entered into forward foreign exchange options, to hedge foreign currency risk exposure associated with payments in United States dollars estimated based on the estimated flying hours. For the cost of the flying hours, 95 per cent is hedged of which 80 per cent is through forward exchange contracts and 15 per cent is through forward exchange options. The derivative contracts are for a term of 10 years ending on 30 August 2030.

On 30 June 2023, Victoria Police entered into forward exchange contracts to hedge foreign currency risk exposure for the building of a Police Patrol and Rescue Water Vessel, which associated with payments in New Zealand dollars based on the cost of the project less the initial payment made on 30 June 2023. The derivative contracts are for a term of 2.5 years with the final milestone to be met on 21 December 2025.

Foreign Exchange Sensitivity Analysis

							(\$ thousand)	
							-5%	+5%
2024	Notes	Carrying amount	Net result	Fair value through OCI	Net result	Fair value through OCI		
Contractual financial assets								
Derivative financial instruments	6.1	374	-	(421)	-	339		
Total impact		374	-	(421)	-	339		
Contractual financial liabilities								
Derivative financial instruments	6.2	3,185	-	(2,654)	-	2,401		
Total impact		3,185	-	(2,654)	-	2,401		

(\$ thousand)

2023	Notes	Carrying amount	Net result	-5%	+5%	
				Fair value through OCI	Net result	Fair value through OCI
Contractual financial assets						
Derivative financial instruments	6.1	528	-	(233)	-	151
Total impact		528	-	(233)	-	151
Contractual financial liabilities						
Derivative financial instruments	6.2	3,122	-	(2,998)	-	2,711
Total impact		3,122	-	(2,998)	-	2,711

8.2 Contingent Liabilities and Contingent Assets

Contingent liabilities and contingent assets 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

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 entity.

These are classified as either quantifiable, where the potential economic benefit is known, or non-quantifiable.

No contingent assets have been recognised for the year ended 30 June 2024 (2023: Nil).

Contingent liabilities

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 entity, 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 obligation cannot be measured with sufficient reliability.

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

Non-quantifiable contingent liabilities

Non-quantifiable contingent liabilities include potential obligations arising from indemnities provided in relation to transactions (including financial arrangements and consultancy services) as well as for directors and administrators, performance guarantees, warranties and letters of comfort, deeds in respect of certain obligations and unclaimed monies, which may be subject to future claims by the general public against the State.

Since the conclusion of the Royal Commission into the Management of Police Informants (RCMPI), the State of Victoria (Victoria Police) has been served with a small number of civil claims. The outcomes of these civil claims and a number of Court of Appeal criminal matters, as well as ongoing disclosure work by Victoria Police, will likely dictate whether further claims are received.

Given those circumstances, it is not possible to reliably quantify any contingent liabilities relating to potential matters arising from the conduct explored by the RCMPPI.

Quantifiable contingent liabilities

(\$ thousand)

	2024	2023
Legal proceedings and disputes ^(a)	42,472	44,150
Total Contingent Liabilities	42,472	44,150

Notes:

(a) These estimates are based on a separate assessment of all Victoria Police files by our legal advisors.

8.3 Fair Value Determination

Significant judgement: Fair value measurements of assets and liabilities

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

The following assets and liabilities are carried at fair value:

- financial assets and liabilities at fair value through the Comprehensive Operating Statement;
- land, buildings, infrastructure, plant and equipment, right-of-use assets.

In addition, the fair values of other assets and liabilities that are carried at amortised cost, also need to be determined for disclosure purposes.

Victoria Police determines the policies and procedures for determining fair values for both financial and non-financial assets and liabilities as required.

Fair Value Hierarchy

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

Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

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

The Valuer-General Victoria is Victoria Police's independent valuation agency. Victoria Police, in conjunction with the Valuer-General Victoria, monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required.

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

- carrying amount and the fair value (which would be the same for those assets measured at fair value)
- which level of the fair value hierarchy was used to determine the fair value, and
- in respect of those assets and liabilities subject to fair value determination using Level 3 inputs:
 - » a reconciliation of the movements in fair values from the beginning of the year to the end, and
 - » details of significant unobservable inputs used in the fair value determination.

This section is divided between disclosures in connection with fair value determination for financial instruments (refer to Note 8.3.1 Fair Value Determination of Financial Assets and Liabilities) and non-financial physical assets (refer to Note 8.3.2 Fair Value Determination: Non-Financial Physical Assets).

8.3.1 Fair Value Determination of Financial Assets and Liabilities

The fair value of financial assets and liabilities is determined as follows:

Level 1 – The fair value of financial instruments with standard terms and conditions and traded in active liquid markets is determined with reference to quoted market prices

Level 2 – The fair value is determined using inputs other than quoted prices that are observable for the financial asset or liability, either directly or indirectly, and

Level 3 – The fair value is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using unobservable market inputs.

Victoria Police currently holds Level 1 and 2 financial instruments. We consider the carrying amount of financial assets and financial liabilities recorded in the financial report to be a fair approximation of their fair value, because of the short-term nature of the financial instruments and the expectation that they will be paid in full by the end of the 2024–25 reporting period, with the exception of derivative financial instruments and borrowings which are determined as Level 2.

These financial instruments include:

Financial Assets	Financial Liabilities
Cash and deposits	Payables:
Receivables:	<ul style="list-style-type: none"> ▪ purchase of supplies and services ▪ amounts payable to government and agencies ▪ other payables ▪ derivative financial instrument
<ul style="list-style-type: none"> ▪ sales of goods and services ▪ other receivables ▪ derivative financial instrument 	
Investment and other contractual assets:	
<ul style="list-style-type: none"> ▪ term deposits 	

8.3.2 Fair Value Determination: Non-Financial Physical Assets

Fair Value Measurement Hierarchy ^(a)

(\$ thousand)

2024	Carrying Amount as at 30 June 2024	Fair Value Measurement at End of Reporting Period Using:		
		Level 1 ^(a)	Level 2 ^(a)	Level 3 ^(a)
Crown Land and Land at Fair Value				
Non-specialised land ^(b)	24,617	-	24,617	-
Specialised land	655,622	-	-	655,622
Total of Crown Land at Fair Value	680,239	-	24,617	655,622
Buildings at Fair Value				
Non-specialised buildings ^(b)	33,696	-	33,696	-
Specialised buildings	2,087,041	-	-	2,087,041
Heritage assets ^(c)	59,138	-	-	59,138
Leasehold improvement ^(d)	187,271	-	-	187,271
Total of Buildings at Fair Value	2,367,146	-	33,696	2,333,450
Plant, Equipment and Vehicles at Fair Value				
Plant and equipment	345,959	-	-	345,959
Total Plant, Equipment and Vehicles at Fair Value	345,959	-	-	345,959
Cultural Assets at Fair Value				
Artworks	5,244	-	-	5,244
Total of Cultural Assets at Fair Value	5,244	-	-	5,244

Notes:

(a) Classified in accordance with the fair value hierarchy.

(b) Non-specialised land and buildings are residential properties used by police officers and protective service officers.

(c) These heritage assets cannot be modified nor disposed of without formal ministerial approval.

(d) This amount forms part of the balance for Buildings at Fair Value (excluding heritage buildings) in Note 5.1 Property, Plant and Equipment.

Fair Value Measurement Hierarchy (cont'd)

(\$ thousand)

2023	Carrying Amount as at 30 June 2023	Fair Value Measurement at End of Reporting Period Using:		
		Level 1 ^(a)	Level 2 ^(a)	Level 3 ^(a)
Crown Land and Land at Fair Value				
Non-specialised land ^(b)	24,616	-	24,616	-
Specialised land	646,262	-	-	646,262
Total of Land at Fair Value	670,878	-	24,616	646,262
Buildings at Fair Value				
Non-specialised buildings ^(b)	34,410	-	34,410	-
Specialised buildings	2,178,369	-	-	2,178,369
Heritage assets ^(c)	60,854	-	-	60,854
Leasehold improvement ^(d)	186,188	-	-	186,188
Total of Buildings at Fair Value	2,459,821	-	34,410	2,425,411
Plant, Equipment and Vehicles at Fair Value				
Plant and equipment	339,614	-	-	339,614
Total Plant, Equipment and Vehicles at Fair Value	339,614	-	-	339,614
Cultural Assets at Fair Value				
Artworks	5,239	-	-	5,239
Total of Cultural Assets at Fair Value	5,239	-	-	5,239

Notes:

(a) Classified in accordance with the fair value hierarchy.

(b) Non-specialised land and buildings are residential properties used by police officers and protective service officers.

(c) These heritage assets cannot be modified nor disposed of without formal ministerial approval.

(d) This amount forms part of the balance for Buildings at Fair Value (excluding heritage buildings) in Note 5.1 Property, Plant and Equipment.

There have been no transfers between levels during the year.

Non-specialised land and non-specialised buildings are valued using the market approach and current replacement cost whereby assets are compared to recent comparable sales or sales of comparable assets that are considered to have nominal value.

Every 5 years, an independent valuation of land and buildings is performed by the Valuer-General Victoria to determine the fair value using the market approach. The last independent valuation was performed during the 2020–21 financial year. The fair value of assets was determined by analysing sales and allowing for share, size, topography, location and other relevant factors specific to the asset being valued. From this analysis, an appropriate rate per square metre has been applied to the subject asset. During the intervening periods, fair value assessment using the indices provided the Valuer-General Victoria is performed on a semi-annual basis as required by FRD 103 Non-Financial Physical Assets to determine that the carrying values of land and building approximate fair values.

To the extent that non-specialised land and non-specialised buildings do not contain significant, unobservable adjustments, these assets are classified as Level 2 under the market approach.

Specialised land and specialised buildings: The market approach is also used for specialised land, although is adjusted for the Community Service Obligation (CSO) to reflect the specialised nature of the land being valued.

The CSO adjustment is a reflection of the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement and takes into account the use of the asset that is physically possible, legally permissible, and financially feasible. As adjustments of CSO are considered significant unobservable inputs, specialised land would be classified as Level 3 assets. A significant increase or decrease in the CSO adjustment would result in a significantly lower (higher) fair value.

For the majority of Victoria Police's specialised buildings, the current replacement cost method is used, adjusting for the associated depreciations. As depreciation adjustments are considered significant, unobservable inputs, specialised buildings are classified as Level 3 fair value measurements.

The last independent valuation of Victoria Police's specialised land and specialised buildings was performed by the Valuer-General Victoria as at 30 June 2021.

Heritage assets are valued using the current replacement cost method. This cost generally represents the replacement cost of the building/component after applying depreciation rates on a useful life basis. However, for some heritage and iconic assets, the cost may be the reproduction cost rather than the current replacement cost if those assets' service potential could only be replaced by reproducing them with the same materials.

Where it has not been possible to examine hidden works such as structural frames and floors, the use of reasonable materials and methods of construction have been assumed bearing in mind the age and nature of the building. The estimated cost of reconstruction including structure services and finishes, also factors in any heritage classifications as applicable.

An independent valuation of Victoria Police's heritage assets was performed by the Valuer-General Victoria. The valuation was performed based on the current replacement cost of the assets. The effective date of the valuation was 30 June 2021. As adjustments of heritage assets are considered significant unobservable inputs, these assets would be classified as Level 3 assets.

Artworks

Artworks are held at fair value. The market approach is also used for artworks. Any adjustments to artworks are considered significant unobservable inputs, as such these assets would be classified as Level 3 assets.

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 other than as part of a going concern, fair value is determined using the current replacement cost method. Any adjustments of plant and equipment are considered significant unobservable inputs, as such these assets would be classified as Level 3 assets.

There were no changes in valuation techniques throughout the period to 30 June 2024.

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

Reconciliation of Level 3 Fair Value Movements

(\$ thousand)

2024	Specialised Land	Specialised Buildings	Heritage Assets	Leasehold Improvement	Plant and Equipment	Cultural Artworks
Opening balance	646,262	2,178,369	60,854	186,188	339,614	5,239
Purchases		6,791	25	276	80,705	5
Sales	(1,614)				(19,356)	
Assets free of charge						
Movement to carrying value of right-of-use assets		(2,696)			5,180	
Assets recognised for first time		78		9	260	
Transfers:						
In (out) of level 3						
In (out) of assets under construction	11,618		2,082	16,854	29,536	
Between asset classes		(77)	77	(680)	680	
From contributed capital						
Gains or losses recognised in net result:						
Depreciation	(643)	(95,423)	(3,900)	(15,376)	(90,659)	
Subtotal	9,361	(91,327)	(1,716)	1,083	6,346	5
Closing Balance	655,623	2,087,042	59,138	187,271	345,960	5,244

(\$ thousand)

2023	Specialised Land	Specialised Buildings	Heritage Assets	Leasehold Improvement	Plant and Equipment	Cultural Artworks
Opening balance	646,906	2,278,411	64,242	196,943	361,787	5,288
Purchases	-	2,949	83	55	71,531	-
Sales	-	(17)	-	-	(16,765)	-
Assets free of charge	-	-	-	-	316	-
Assets recognised for first time	-	5,040	-	-	(184)	-
Transfers:	-	-	-	-	406	-
In (out) of Level 3						
Between asset classes	-	13,664	386	3,226	9,818	-
From contributed capital	-	-	-	-	49	(49)
Gains or losses recognised in net result:	-	-	-	-	-	-
Depreciation	(644)	(121,678)	(3,857)	(14,036)	(87,344)	-
Subtotal	(644)	(100,042)	(3,388)	(10,755)	(22,173)	(49)
Closing Balance	646,262	2,178,369	60,854	186,188	339,614	5,239

Description of Significant Unobservable Inputs to Level 3 Valuations

Asset Class	Valuation Technique	Significant Unobservable Inputs	Range (Weighted Average)	Sensitivity Of Fair Value Measurement to Changes in Significant Unobservable Inputs
Specialised Land	Market approach	Community Service Obligation (CSO) adjustment	10%–45%	A significant increase or decrease in the CSO adjustment would result in a significantly lower (higher) fair value.
	Market approach	Community Service Obligation (CSO) adjustment	10%–45%	A significant increase or decrease in the CSO adjustment would result in a significantly lower (higher) fair value.
Specialised Buildings	Depreciated replacement cost	Direct cost per square metre	Range: \$39–\$14,920/m ² (Avg: \$1,215/m ²)	A significant increase or decrease in direct cost per square metre adjustment would result in a significantly higher or lower fair value.
		Useful life of specialised buildings	10–50 years	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation.
Right-of-use Assets Buildings	Income approach	Treasury Corporation of Victoria Discount rates	1.2%–5.3%	A significant increase or decrease would result in a significantly lower or higher fair value.
		Passing rent	Range: \$0.5 million/annum–\$33.7 million/annum (Avg: \$5.5 million/annum)	A significant increase or decrease would result in a significantly higher or lower fair value.
	Depreciation on a straight line basis from the lease commencement date to the earlier of the end of useful life or the end of the lease term.	Annual rent indexation rates	3.3%–4.0%	A significant increase or decrease would result in a significantly higher or lower fair value.
		Useful life	1–50 years	A significant increase or decrease of the estimated lease term or extend/terminate the lease options would result in a significantly higher or lower fair value.

Asset Class	Valuation Technique	Significant Unobservable Inputs	Range (Weighted Average)	Sensitivity Of Fair Value Measurement to Changes in Significant Unobservable Inputs
Heritage Assets	Depreciated replacement cost	Direct cost per square metre	Range: \$300–\$5,986/m ² (Avg: \$1,101/m ²)	A significant increase or decrease in direct cost per square metre adjustment would result in a significantly higher or lower fair value.
		Useful life of heritage assets	18–50 years	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation.
Leasehold Improvements	Depreciated replacement cost	Cost per lease	Range: \$90–\$42,194,803 (Avg: \$1,018,067 per lease)	A significant increase or decrease in cost per lease would result in a significantly higher or lower fair value.
		Lease period	1–55 years	Leasehold Improvement are recorded at the leasor of the lease term or the useful life.
Plant and Equipment	Depreciated replacement cost	Cost per unit	Range: \$22–\$3,645,833 (Avg: \$17,020 per unit)	A significant increase or decrease in cost per unit would result in a significantly higher or lower fair value.
		Useful life of plant and equipment	2–60 years	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation.
Cultural Artworks	Indefinite useful life	Cost per unit	Range: \$1,500–\$2,400,000 (Avg: \$227,761 per unit)	Cultural assets are classified as having an indefinite useful life.

Notes:

Significant unobservable inputs have changes since June 2023

9. Other disclosures

Introduction

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

Structure	Pages
9.1 Other Economic Flows Included in Net Result.....	115
9.2 Responsible Persons.....	116
9.3 Remuneration of Senior Executive Service Officers.....	116
9.4 Related Parties.....	117–118
9.5 Subsequent Events.....	119
9.6 Other Accounting Policies.....	120
9.7 Australian Accounting Standards Issued That Are Not Yet Effective.....	120
9.8 Style Conventions.....	120

9.1 Other Economic Flows Included In Net Result

Other economic flows measure the change in volume or value of assets or liabilities that do not result from transactions.

Other gains/(losses) from other economic flows include the gains or losses from:

- the revaluation of the present value of the long service leave liability due to changes in the bond interest rates
- assessment of aged debtors for bad or doubtful debt allowances.

	(\$ thousand)	
	2024	2023
Net Gain/(Loss) on Non-Financial Assets		
Net gain on disposal of plant, equipment and motor vehicles	9,653	13,600
Assets recognised for the first time	563	411
Total Net Gain/(Loss) on Non-Financial Assets	10,216	14,011
Other Gain/(Loss) from Other Economic Flows		
Net gain/(loss) arising from revaluation of long service leave liability ^(a)	18,257	24,290
Net gain/(loss) from bad/ doubtful debts	(30)	-
Total Other Gain/(Loss) from Other Economic Flows	18,227	24,290

Notes:

(a) Revaluation gain/(loss) are due to changes in bond rates.

Net Gain/(Loss) on Non-Financial Assets

Net gain/(loss) on non-financial assets and liabilities includes realised and unrealised gains and losses as follows:

- **Disposal of Non-Financial Assets**
Any gain or loss on the sale of non-financial assets is recognised at the date of disposal and is determined after deducting from the proceeds the carrying value of the asset at the time.
- **Impairment of Non-Financial Assets**
Refer to Note 5.1 Property, Plant and Equipment.

Net Gain/(Loss) on Disposal of Non-Financial Assets

Net gain/(loss) on non-financial assets and liabilities includes realised and unrealised gains and losses as follows:

	(\$ thousand)	
	2024	2023
Proceeds from disposal of plant, equipment and motor vehicles	28,630	30,851
Written down value of assets sold /disposed of	(18,977)	(17,251)
Net Gain/(Loss) on Disposal of Non-Financial Assets	9,653	13,600

9.2 Responsible Persons

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

Names

The persons who held the positions of Ministers and Accountable Officers in Victoria Police are as follows:

Responsible Ministers

Minister for Police, Minister for Crime Prevention and Minister for Racing	The Hon. Anthony Carbinos MP	1 July 2023 to 30 June 2024
--	------------------------------	-----------------------------

Accountable Officers

Chief Commissioner of Police	Shane Patton APM	1 July 2023 to 27 July 2023 29 August 2023 to 30 May 2024
Acting Chief Commissioner of Police	Wendy Steendam AM APM	28 July 2023 to 28 August 2023 16 June 2024 to 30 June 2024
Acting Chief Commissioner of Police	Neil Paterson APM	31 May 2024 to 15 June 2024

Remuneration

The total remuneration was in the range of \$740,000 and \$750,000 (2023: \$880,000 and \$890,000). The previous financial year 2023 included a one-off payment relating to contractual and legislative obligations that were previously unpaid.

9.3 Remuneration of Senior Executive Service Officers

Remuneration of Senior Executive Service (SES) Officers

The number of SES officers (other than the Minister, Accountable Officer and Governor-in-Council appointees) and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalents provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits (as defined in AASB 119 *Employee Benefits*) in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered, and is disclosed in the following categories.

- Short-term employee benefits** include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.
- Post-employment benefits** include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.
- Other long-term benefits** include long service leave, other long-service benefit or deferred compensation.
- Termination benefits** include termination of employment payments, such as severance packages.

Several factors affected total remuneration payable to SES officers over the year. A number of employment contracts were completed and renegotiated and a number of SES officers retired or resigned in the past year. The impact of this is shown in the table below.

	(\$ thousand)	
Remuneration of SES officers	Total Remuneration	
(including Key Management Personnel disclosed in Note 9.4 Related Parties and excluding Governor-in-Council appointees and Accountable Officer)	2024	2023
Short-term employee benefits	16,614	16,049
Post employment benefits	1,610	1,562
Other long-term benefits	373	366
Total remuneration	18,597	17,977
Total number of SES officers ^(a)	64	63
Total annualised employee equivalent ^(b)	58	57

Notes:

(a) The total number of SES officers includes persons who meet the definition of Key Management Personnel of the entity under AASB 124 *Related Party Disclosures* and are also reported within the related parties note disclosure (refer to Note 9.4 *Related Parties*). This number includes all SES officers that have been employed during the year, including those who have left Victoria Police during the course of the year.

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

9.4 Related Parties

Victoria Police is a wholly owned and controlled entity of the State of Victoria. Related parties of Victoria Police include:

- all key management personnel and their close family members and personal business interests (controlled entities, joint ventures and entities that 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.

Significant transactions with government-related entities

Victoria Police received funding and made payments to the Consolidated Fund of \$4.29 billion and \$53.7 million respectively (2023: \$4.15 billion and \$59.7 million respectively).

During the year, Victoria Police incurred the following material government related entity transactions and balances at year-end. All related party transactions have been entered into on an arm's-length basis.

2024						(\$ thousand)
Receipts/Receivables		Receipts		Balance Outstanding		
Entity	Portfolio Dept	Nature	Amount	Nature	Amount	
Department of Justice and Community Safety (DJCS)	DJCS	Grants	4,293,254			
		Contributions	5,660	Receivables	1,862	
		Other Income	33,742			
Office of the Governor	Department of Premier and Cabinet (DPC)	Protective Services	3,581	Receivables		
Department of Families, Fairness and Housing (DFFH)	DFFH	Contributions	1,410	Receivables	717	
Transport Accident Commission	Department of Transport and Planning (DTP)	Contributions	1,962	Receivables	475	
		Grants	4,356			
Worksafe Victoria	DTF	Contributions	1,225	Receivables	29	
Victorian WorkCover Authority		Contributions	53	Receivables		

Notes:

Amounts owing from the Victorian Government as disclosed in Note 6.1 Receivables represent funding for all commitments incurred and are drawn through grants funding from the Department of Justice and Community Safety.

2024						(\$ thousand)
Payments/Liabilities		Payments		Balance Outstanding		
Entity	Portfolio Dept	Nature	Amount	Nature	Amount	
Court Services Victoria		Court Services	2,964	Payables	252	
Department of Justice and Community Safety	DJCS	Various Expenses	377	Payables	3,104	
Department of Premier and Cabinet	DPC	IT Services	639	Payables		
Department of Treasury and Finance	DTF	Various Expenses	9,248	Payables	1,038	
Department of Transport and Planning	DTP	Licensing Services	2,716	Payables	70	
Triple Zero Victoria	DJCS	Tele-Communications	3,005	Payables	2	
State Revenue Office Victoria	DTF	Payroll Tax	170,211	Payables		
Victorian Interpreting and Translating Service	DPC	Interpreting Services	1,064	Payables	1	

2024

(\$ thousand)

Payments/Liabilities		Payments		Balance Outstanding	
Entity	Portfolio Dept	Nature	Amount	Nature	Amount
VicFleet Lease and Management	DTF	Leasing of Motor Vehicles	52,739	Payables	142,538
Victoria Government Solicitor's Office	DJCS	Legal Expenses	23,328	Payables	1,417
Victoria Institute of Forensic Medicine	DJCS	Forensic Medical Services	7,254	Payables	6
Victorian WorkCover Authority	DJCS	Insurance	235,501	Payables	-
Victorian Managed Insurance Authority	DTF	Insurance	9,405	Payables	529

2023

(\$ thousand)

Receipts/Receivables		Receipts		Balance Outstanding	
Entity	Portfolio Dept	Nature	Amount	Nature	Amount
Department of Justice and Community Safety	DJCS	Grants	4,150,233	Receivables	953
		Other Income	1,903		
Department of Treasury and Finance	DTF	Other Income	35	Receivables	33
Office of the Governor	DPC	Protective Services	2,174	Receivables	-
Department of Families, Fairness and Housing	DFFH	Contributions	1,317	Receivables	-
		Contributions	233		
Transport Accident Commission	DTP	Contributions	5,599	Receivables	577-
		Grants	292		
Worksafe Victoria	DJCS	Contributions	53	Receivables	382

Notes:

The amount owing from the Victorian Government as disclosed in Note 6.1 Receivables are amounts due from the DTF. This amount relates to all funding commitments incurred and drawdowns through grants from the Consolidated Funds.

2023

(\$ thousand)

Payments/Liabilities		Payments		Balance Outstanding	
Entity	Portfolio Dept	Nature	Amount	Nature	Amount
Court Services of Victoria		Court Services	2,265	Payables	35
Department of Justice and Community Safety	DJCS	Various Expenses	421	Payables	27
Department of Premier and Cabinet	DPC	IT Services	2,279	Payables	-
Department of Treasury and Finance	DTF	Various Expenses	20,512	Payables	286
Department of Transport and Planning	DTP	Licensing Services	1,951	Payables	61
Emergency Services Telecommunication Authority	DJCS	Tele-Communications	72,477	Payables	-
State Revenue Office Victoria	DTF	Payroll Tax	154,308	Payables	12,047
Victorian Interpreting and Translating Service	DPC	Interpreting Services	1,074	Payables	-

2023						(\$ thousand)
Payments/Liabilities		Payments		Balance Outstanding		
Entity	Portfolio Dept	Nature	Amount	Nature	Amount	
VicFleet Lease Management	DTF	Leasing of Motor Vehicles	46,459	Payables	135,451	
Victoria Government Solicitors Office	DJCS	Legal Expenses	19,700	Payables	1	
Victorian Institute of Forensic Medicine	DJCS	Forensic Medical Services	12,150	Payables	-	
Victorian WorkCover Authority	DJCS	Insurance	151,696	Payables	-	
Victorian Managed Insurance Authority	DTF	Insurance	7,788	Payables	-	

Key Management Personnel

The compensation detailed below only includes salaries and benefits of key management personnel of Victoria Police Executive Command. As of 30 June 2024, the Victoria Police Executive Command is made up of **seven members**. The members comprise the Chief Commissioner of Victoria Police, Deputy Commissioners, and Deputy Secretaries. It excludes the salaries and benefits received by the Portfolio Minister where the remuneration and allowances are set by the *Parliamentary Salaries and Superannuation Act 1968* and are reported within the State's Annual Financial Report.

	(\$ thousand)	
	2024	2023
Short-term employee benefits	3,430	3,470
Post-employment benefits	250	188
Other long-term benefits	83	81
Total remuneration	3,763	3,739

Transactions with key management personnel and other related parties

Given the breadth and depth of State government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public 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 Victoria Police, there were no related party transactions that involved key management personnel and their close family members. No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

9.5 Subsequent Events

Subsequent to the reporting period, one non-adjusting event occurred after the reporting period.

Victorian Public Service Enterprise Agreement 2024

A non-adjusting subsequent event occurred where on 5 July 2024, Victorian Public Sector (VPS) employees voted to accept the proposed VPS Enterprise Bargaining Agreement (EBA). Industrial Relations Victoria and the Community and Public Sector Union (CPSU) submitted the VPS EBA to the Fair Work Commission where it was formally approved on 12 August 2024.

The first salary and allowance increase apply from 1 May 2024. These increases, as well as other entitlements, will occur after the Agreement receives formal approval from the Fair Work Commission and will be recognised in the financial year 2024–25.

The estimated financial effect on the reporting period (1 May 2024 to 30 June 2024) is \$2.5 million or 0.5 per cent of total Salaries and allowances impacting 4,328 VPS employees.

9.6 Other Accounting Policies

Contributions by Owners

Consistent with the requirements of AASB 1004 *Contributions*, contributions by the owner (that is, contributed capital and its repayment) are treated as equity transactions and therefore, do not form part of the income and expenses of Victoria Police.

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

Transfers of net assets arising from administrative restructurings are treated as distributions to or contributions by owners. Transfers of net liabilities arising from administrative restructurings are treated as distributions to owners.

9.7 Australian Accounting Standards Issued That Are Not Yet Effective

Certain new and revised accounting standards have been issued but are not effective for the 2023–24 reporting period. These accounting standards have not been applied to the Financial Statements.

AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.

AASB 2022-10 amends AASB 13 *Fair Value Measurement* by adding authoritative implementation guidance and illustrative examples for fair value measurement of non-financial assets of not-for-profit sector entities not held primarily for their ability to generate net cash inflows.

Among other things, the Standard:

- specifies that an entity needs to consider whether an asset's highest and best use differs from its current use only when it is held for sale or held for distribution to owners under AASB 5 *Non-current Assets Held for Sale and Discontinued Operations* or if it is highly probable that it will be used for an alternative purpose
- clarifies that an asset's use is "financially feasible" if market participants would be willing to invest in the asset's service capacity, considering both the capacity to provide needed goods or services and the resulting costs of those goods and services
- specifies that if both market selling price and some market participant data required to fair value the asset are not observable, an entity needs to start with its own assumptions and adjust them to the extent that reasonably available information indicates that other market participants would use different data
- provide guidance on the application of the cost approach to fair value, including the nature of costs to be included in a reference asset and identification of economic obsolescence.

This Standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted.

Several other amending standards and AASB interpretations have been issued that apply to future reporting periods, but are considered to have limited impact on Victoria Police's reporting.

9.8 Style Conventions

Figures in the tables and in the text have been rounded to the nearest thousand dollars, unless otherwise stated. Discrepancies in tables between totals and sums of components reflect rounding. Percentage variations in all tables are based on the underlying unrounded amounts.

The notation used in the tables is as follows:

- zero or rounded to zero
- (xxx.x) negative numbers
- 200x year period.

8 APPENDICES



The appendices to the Victoria Police Annual Report provide more detail about the information in this report. They also contain reference material, including an index of our disclosures, and an acronym glossary.

Appendix A: Disclosure index

Legislation Requirement	Page Reference
Standing Directions and Financial Reporting Directions	
Report of Operations	
Charter and purpose	
FRD 22 Manner of establishment and the relevant ministers	3-5, 116
FRD 22 Purpose, functions, powers and duties	3-4
FRD 8 Department objectives, indicators and outputs	13-19
FRD 22 Nature and range of services provided	3
FRD 22 Key initiatives and projects	20-28
Management and structure	
FRD 22 Organisational structure	4-5
Financial and other information	
FRD 8 Performance against output performance measures	15-16
FRD 8 Budget portfolio outcomes	123-131
FRD 10 Disclosure Index	121-122
FRD 12 Disclosure of major contracts	31
FRD 15 Executive disclosures	56
FRD 22 Employment and conduct principles	56
FRD 22 Occupational health and safety policy	11-12
FRD 22 Summary of the financial results for the year	19
FRD 22 Summary of operational and budgetary objectives, including performance against the objectives and significant achievements	13-19
FRD 22 Significant changes in financial position during the year	18-19
FRD 22 Major changes or factors affecting performance	13-19
FRD 22 Subsequent events	119
FRD 22 Application and operation of Freedom of Information Act 1982	33
FRD 22 Compliance with building and maintenance provisions of Building Act 1993	34
FRD 22 Statement on National Competition Policy	34
FRD 22 Application and operation of the Public Interest Disclosures Act 2012	34
FRD 22 Application and operation of the Carers Recognition Act 2012	35
FRD 22 Details of consultancies over \$10 000	31
FRD 22 Details of consultancies under \$10 000	31
FRD 22 Disclosure of government advertising expenditure	30
FRD 22 Disclosure of ICT expenditure	30

Legislation	Requirement	Page Reference
FRD 22	Statement of availability of other information	50
FRD 22	Asset Management Accountability Framework (AMAF) maturity assessment.....	49-50
FRD 22	Disclosure of emergency procurement.....	33
FRD 22	Disclosure of procurement complaints.....	33
FRD 22	Disclosure of review and study expenses.....	31-32
FRD 24	Environmental reporting	43-48
FRD 25	Local Jobs First.....	29
FRD 29	Workforce Data disclosures.....	52-55
SD 5.2	Specific requirement under Standing Direction 5.2.....	3-56
Compliance attestation and declaration		
SD 5.4.1	Attestation for compliance with Ministerial Standing Direction.....	50
SD 5.2.3	Declaration in report of operations	Inside front cover
Financial Statements		
Declaration		
SD 5.2.2	Declaration in financial statements	66
Other requirements under Standing Directions 5.2		
SD 5.2.1 ^(a)	Compliance with Australian accounting standards and other authoritative pronouncements.....	73-74
SD 5.2.1 ^(a)	Compliance with Standing Directions	50
SD 5.2.1 ^(b)	Compliance with Model Financial Report.....	64-132
Other disclosures as required by FRDs in notes to the financial statements^(a)		
FRD 9	Departmental Disclosure of Administered Assets and Liabilities by Activity.....	83
FRD 11	Disclosure of Ex gratia Expenses	81
FRD 13	Disclosure of Parliamentary Appropriations	123-124
FRD 21	Disclosures of Responsible Persons, Executive Officers and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report	116
FRD 103	Non-Financial Physical Assets	84
FRD 110	Cash Flow Statements.....	128
FRD 112	Defined Benefit Superannuation Obligations	78
FRD 114	Financial Instruments - general government entities and public non-financial corporations.....	102-114
Legislation		
	<i>Building Act 1993</i>	34
	<i>Carers Recognition Act 2012</i>	35
	<i>Climate Change Act 2017</i>	43
	<i>Control of Weapons Act 1990</i>	37-39
	<i>Corrections Act 1986</i>	39-40
	<i>Disability Act 2006</i>	35-36
	<i>Fair Work Act 2009</i>	9-11, 35
	<i>Financial Management Act 1994</i>	73
	<i>Firearms Act 1996</i>	40
	<i>Freedom of Information Act 1982</i>	33
	<i>Graffiti Prevention Act 2007</i>	41
	<i>Independent Broad-based Anti-corruption Act 2011</i>	34-35
	<i>Local Jobs First Act 2003</i>	29
	<i>Project Development and Construction Management Act 1994</i>	34
	<i>Public Administration Act 2004</i>	6
	<i>Public Interest Disclosure Act 2012</i>	34-35
	<i>Sentencing Act 1991</i>	41
	<i>Sex Offenders Registration Act 2004</i>	41-42
	<i>Victoria Police Act 2013</i>	36-37

Note:

(a) References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are in the nature of disclosure.

Appendix B: Budget portfolio outcomes

Comprehensive Operating Statement

For the financial year ended 30 June 2024

	Actual \$'000	Original Budget \$'000	Variance \$'000	Variance %
Income from transactions				
Output appropriations	4,293,253	4,121,823	171,430	4%
Special appropriations	1,056	-	1,056	100%
Interest	172	50	122	243%
Sale of goods and services	2,897	-	2,897	100%
Grants	14,927	7,875	7,052	90%
Other income	3,937	1,514	2,423	160%
Total income from transactions	4,316,242	4,131,262	184,980	4%
Expenses from transactions				
Employee expenses	3,424,917	3,108,814	316,103	10%
Depreciation and amortisation	265,424	264,136	1,288	0%
Interest expense	58,797	60,197	(1,400)	-2%
Grants and other transfers	2,058	3,579	(1,521)	-42%
Purchase of supplies and services	598,077	691,656	(93,579)	-14%
Total expenses from transactions	4,349,273	4,128,382	220,891	5%
Net result from transactions (net operating balance)	(33,031)	2,880	(35,911)	-1247%
Other economic flows included in net result				
Net gain/(loss) on non-financial assets	10,186	10,700	(514)	-5%
Net gain/(loss) from other economic flows	18,257	-	18,257	0%
Total other economic flows included in net result	28,443	10,700	17,743	166%
Net result	(4,588)	13,580	(18,168)	-134%
Other economic flows – other comprehensive income				
Items that may be reclassified to net result				
Fair value gain/(loss) arising from cash flow hedging instruments during the year	4	-	4	0.0%
Items that will not be reclassified to net result				
Changes in physical asset revaluation surplus	-	-	-	0.0%
Total other economic flows – other comprehensive income	4	-	4	0.0%
Comprehensive result	(4,584)	13,580	(18,164)	-133.8%

Notes:

The budget portfolio outcomes statements are not prepared on the same basis as the Annual Financial Statements due to differences in the mapping between Actuals and Budget.

Balance Sheet

As at 30 June 2024

	Actual \$'000	Original Budget \$'000	Variance \$'000	Variance %
Assets				
Financial assets				
Cash and deposits	73,688	90,637	(16,949)	-19%
Receivables	1,280,934	1,390,175	(109,241)	-8%
Other financial assets	363	862	(499)	-58%
Total financial assets	1,354,985	1,481,674	(126,689)	-9%
Non-financial assets				
Inventories	8,603	8,284	319	4%
Non-financial physical assets classified as held for sale, including disposal group assets	2,029	3,630	(1,601)	-44%
Property, plant and equipment	3,534,825	3,308,752	226,073	7%
Intangible assets	42,226	60,267	(18,041)	-30%
Other	41,385	41,321	64	0%
Total non-financial assets	3,629,068	3,422,254	206,814	6%
Total assets	4,984,053	4,903,928	80,125	2%
Liabilities				
Payables	178,757	152,085	26,672	18%
Borrowings	1,800,851	1,755,903	44,948	3%
Provisions	963,758	883,139	80,619	9%
Total liabilities	2,943,366	2,791,127	152,239	5%
Net assets	2,040,687	2,112,801	(72,114)	-3%
Equity				
Accumulated surplus / (deficit)	173,347	163,914	9,433	6%
Reserves	870,697	869,655	1,042	0%
Contributed capital	996,643	1,079,232	(82,589)	-8%
Net worth	2,040,687	2,112,801	(72,114)	-3%

Notes:

The budget portfolio outcomes statements are not prepared on the same basis as the Annual Financial Statements due to differences in the mapping between Actuals and Budget.

Cash Flow Statement

For the financial year ended 30 June 2024

	Actual \$'000	Budget \$'000	Variance \$'000	Variance %
Cash flows from operating activities				
Receipts				
Receipts from government	4,192,139	3,910,603	281,536	7%
Other receipts	8,054	6,875	1,179	17%
Interest received	169	50	119	239%
GST paid to or received from ATO	(3,144)	-	(3,144)	0%
Payments				
Payments of grants and other transfers	(2,762)	(4,565)	1,803	-39%
Payments to suppliers and employees	(3,930,162)	(3,774,746)	(155,416)	4%
Interest and other costs of finance paid	(58,797)	(60,197)	1,400	-2%
Net cash flows from operating activities	205,497	78,020	127,477	163%
Cash flows from investing activities				
Proceeds from the sale of non-financial assets	28,630	34,000	(5,370)	-16%
Net investment	3	-	3	0%
Payments for non-financial assets	(235,317)	(123,158)	(112,159)	91%
Net loans from other parties	10,096	-	10,096	0%
Net cash flows (used in) investing activities	(196,588)	(89,158)	(107,430)	120%
Cash flows from financing activities				
Proceeds from capital contribution by Department of Justice and Regulations	29,861	81,614	(51,753)	-63%
Repayment of right-of-use leases	(31,286)	(56,399)	25,113	-45%
Net borrowings	(4,576)	0	(4,576)	0%
Net cash flows from financing activities	(6,001)	25,215	(31,216)	-124%
Net increase in cash and cash equivalents	2,908	14,077	(11,169)	-79%
Cash and cash equivalents at the beginning of the financial year	70,780	76,560	(5,780)	-8%
Cash and cash equivalents at the end of the financial year	73,688	90,637	(16,949)	-19%

Notes:

The budget portfolio outcomes statements are not prepared on the same basis as the Annual Financial Statements due to differences in the mapping between Actuals and Budget.

Statement of Changes in Equity

For the financial year ended 30 June 2024

	Actual \$'000	Original Budget \$'000	Variance \$'000	Variance %
Accumulated surplus/(deficit)				
Opening balance	177,931	150,334	27,597	18.4%
Comprehensive result	(4,584)	13,580	(18,164)	-133.8%
Transactions with owners in their capacity as owners	-	-	-	0.0%
Closing balance	173,347	163,914	9,433	5.8%
Contributed capital				
Opening balance	968,396	997,617	(29,221)	-2.9%
Capital contributions received from Government and/or contributions made to other State departments or entities	28,247	81,614	(53,367)	-65.4%
Closing balance	996,643	1,079,231	(82,588)	-7.7%
Asset revaluation reserve				
Opening balance	874,797	874,797	-	0.0%
Revaluation surplus adjustment	-	-	-	0.0%
Closing Balance	874,797	874,797	-	0.0%
Hedging reserve				
Opening balance	(4,104)	(5,143)	1,039	-20.2%
Fair value gain/(loss) arising from cash flow hedging instruments during the year	4	-	4	0.0%
Closing Balance	(4,100)	(5,143)	1,043	-20.3%
TOTAL EQUITY	2,040,687	2,112,799	(72,112)	-3.4%

Notes:

The budget portfolio outcomes statements are not prepared on the same basis as the Annual Financial Statements due to differences in the mapping between Actuals and Budget.

Administered Items

For the financial year ended 30 June 2024

	Actual \$'000	Budget \$'000	Variance \$'000	Variance %
ADMINISTERED OPERATING STATEMENT				
Administered Income				
Interest	292	17	275	1615%
Sales of goods and services	51,408	36,215	15,193	42%
Grants	4,604	3,080	1,524	49%
Other income	19,264	3,243	16,021	494%
Total administered income	75,568	42,555	33,013	78%
Administered expenses				
Employee expenses	4,592	3,375	1,217	36%
Depreciation	2	4	(2)	-59%
Payments into the consolidated fund	55,238	37,362	17,876	48%
Other operating expenses	16,338	1,023	15,315	1497%
Total administered expenses	76,170	41,764	34,406	82%
Income less expenses	(602)	791	(1,393)	-176%
Other economic flows included in net result				
Net gain/(loss) on non-financial assets and other economic flows	2,016	700	1,316	188%
Net gain/(loss) on financial instruments and statutory receivables/payables	(306)	-	(306)	0%
Other gains/(losses) from other economic flows	(8)	-	(8)	0%
Total other economic flows	1,702	700	1,002	143%
Net result	1,100	1,491	(391)	-26%
Other economic flows – other non owner changes in equity				
Other non owner changes in equity	-	-	-	0%
Total other economic flows – other non owner changes in equity	-	-	-	0%
Comprehensive result	1,100	1,491	(391)	-26%
ADMINISTERED BALANCE SHEET				
Administered assets				
Cash and deposits	71,166	70,442	724	1%
Receivables	2,986	1,961	1,025	52%
Other financial assets	-	4,000	(4,000)	-100%
Property, plant and equipment	13	8	5	57%
Other	92	64	28	44%
Total administered assets	74,257	76,475	(2,218)	-3%
Administered liabilities				
Payables	66,372	68,850	(2,478)	-4%
Provisions	775	692	83	12%
Total administered liabilities	67,147	69,542	(2,395)	-3%
Total administered net assets	7,110	6,933	177	3%

Notes:

The budget portfolio outcomes statements are not prepared on the same basis as the Annual Financial Statements due to differences in the mapping between Actuals and Budget.

Appendix C: 2023–24 Honours and awards

Honours and awards recipients in 2023–24

Public Service Medal (PSM)

Rank	First name	Surname
State Emergency Service (SES)-1	Catherine Anne	Quinn

Australian Police Medal (APM)

Rank	First name	Surname
Detective Senior Sergeant	Anthony John	Combridge
Inspector	William Hamilton	Duncan
Superintendent	Murray James	Fraser
Commander	Mark Graham	Galliott
Inspector	Andrew John	Glow
Superintendent	David Matthew	Griffin
Detective Senior Sergeant	Angela	Hantsis
Senior Sergeant	Barry Grant	Jenks
Inspector	Wayne Grant	Martin
Senior Sergeant	Andrew William	McGowan
Detective Superintendent	Michael John	Sheehan
Sergeant	Roslyn Valerie	Wilson

Commendation for Brave Conduct (CBC)

Rank	First name	Surname
Senior Constable	Johnny	Lombardi

Medal for Courage

Rank	First name	Surname
Senior Constable	David Robert	Boell
Sergeant	Michael John	Bourke
Sergeant	Stephen Neil	Braithwaite
Senior Constable	Natasha Louise	Collison
Leading Senior Constable	Aaron Rodney	Hardinge
Leading Senior Constable	Steven Leslie	Ireland
Detective Leading Senior Constable	Owen James	Matthews
Senior Constable	Luke David	McLeod
Leading Senior Constable	Philip	Ryder
Constable	Neil	Schlittler

Medal for Merit

Rank	First name	Surname
Senior Sergeant	Karlyne Annette	Carr

Chief Commissioner's Commendation

Rank	First name	Surname
Senior Constable	Alan Paul	Beesley
Sergeant	Samuel James	Boyd
Constable	Stephanie Nicole	Chapman
Senior Constable	Carmine	Di Benedetto
Senior Constable	Mark	Hall
Sergeant	Benjamin Kevin	Jenkins
Leading Senior Constable	Grant Andrew	MacDonald
Senior Constable	Dominique Mary-Anne	Newman
Senior Protective Services Officer	Gordon Alfred	Parker
Constable	Keith William	Pickering
Constable	Trevor	Pollock
Senior Constable	Michael James	Sirenko
Senior Constable	Matthew	Taylor
Senior Constable	Brendan John	Williams

Citizen's Commendation

First name	Surname
Rodney	Hall
Jayde	Herrick
Tuiala (Wayne)	Matautia
Paul Bede	Weller

Appendix D: Acronym glossary

AASB	Australian Accounting Standards Board	ePINs	Electronic Penalty Infringement Notices
AASs	Australian Accounting Standards	EYOP	Embedded Youth Outreach Program
ACAT	Aboriginal Cultural Awareness Training	FAICD	Fellow of the Australian Institute of Company Directors
ACIC	Australian Criminal Intelligence Commission	FBT	fringe benefits tax
ACLO	Aboriginal Community Liaison Officer	FCPA	Fellow of CPA Australia
ACLS	Accommodation, Carpool and Library Services	FFin	Fellow of the Financial Services Institute of Australasia
ACSO	Aboriginal Complaints Support Officer	FO	Forensic Officer
AFL	Australian Football League	FOI	Freedom of Information
AM	Member of the Order (of Australia)	FPO	Firearm Prohibition Orders
AMAF	Asset Management Accountability Framework	FRD	Financial Reporting Direction
ANZAC	Australian and New Zealand Army Corps	FTE	Full time equivalent
ANZPAA	Australia and New Zealand Policing Advisory Agency	FMIO	Family violence intervention order
APM	Australian Police Medal	GAICD	Graduate Member of the Australian Institute of Company Directors
ARV	Apline Resort Victoria	GST	Goods and services tax
ASEAN	Association of Southeast Asian Nations	HSR	Health and Safety Representative
ATO	Australian Taxation Office	IBAC	Independent Broad-based Anti-corruption Commission
AYCP	Aboriginal Youth Cautioning Program	ICT	Information and Communication Technology
AYCSO	Aboriginal Youth Cautioning Support Officer	ISO	International Organization for Standardization
BP3	Budget Paper No. 3: Service Delivery	IT	Information Technology
CALD	culturally and linguistically diverse	IVO	intervention order
CBC	Commendation for Brave Conduct	JOCTF	Joint Organised Crime Task Force
CCTV	Closed-circuit television	KPMG	Klynveld Peat Marwick Goerdeler
CED	Conducted Energy Device	LEAP	Law Enforcement Assistance Program
CEO	Chief Executive Officer	LED	Light-Emitting Diode
CISP	Community Integration Support Program	LGBTIQ+	Lesbian, Gay, Bisexual, Transgender, Intersex and Queer and/or questioning
CPA	Certified Practising Accountant	LGBTIQA+	Lesbian, Gay, Bisexual, Transgender, Intersex, Queer/Questioning and/or Asexual
CPSU	Community Public Service Union	LLB	Bachelor of Laws
CSA	Crime Statistics Agency	LPG	liquid petroleum gas
CSO	community service obligation	LSL	long service leave
Cth	Commonwealth	MBA	Master of Business Administration
DFFH	Department of Families, Fairness and Housing	MJ	Megajoules
DJCS	Department of Justice and Community Safety	MPSG	Major Project Skills Guarantee
DLO	Disability Liaison Officer	MWh	Megawatt-hour
DNA	deoxyribonucleic acid	NABERS	National Australian Built Environment Rating System
DPC	Department of Premier and Cabinet		
DTF	Department of Treasury and Finance		
DTP	Department of Transport and Planning		
EBA	Enterprise Bargaining Agreement		

NRFT	Net Result from Transactions
NSCSP	National Survey of Community Satisfaction with Policing
OAM	Medal of the Order of Australia
OHS	Occupational Health and Safety
OLR	Online Reporting
OSTT	Operational Safety and Tactics Training
PAL	Police Assistance Line
PaLM	Property and Laboratory Management
PALOs	Police Aboriginal Liaison Officer
PCO	Protective Custody Officer
PSM	Public Service Medal
PSO	Protective Services Officer
PRSB	Police Registration and Services Board
PV	photovoltaic
RCMPI	Royal Commission into the Management of Police Informants
RoGs	Report on Government Services
ROM	Regional Operations Module
ROU	right-of-use
SAM	Staff allocation model
SES	Senior Executive Service
SES	State Emergency Service
SIIU	Sporting Integrity Intelligence Unit
SIVO	streamlined intervention order
Tonnes CO2-e	tonnes of carbon dioxide equivalent
VAGO	Victorian Auditor-General's Office
VCAT	Victorian Civil and Administration Tribunal
VIPP	Victorian Industry Participation Policy
VPS	Victorian Public Service
WCAG	Web Content Accessibility Guidelines
YCPEIP	Youth Crime Prevention and Early Intervention Project



VICTORIA POLICE