

Appendix C:

Review scope and method

Scope of this review

Each year, as part of the Budget process, departments set output performance measures to monitor how well they are delivering public goods and services.

Building on our 2021 performance audit *Measuring and Reporting on Service Delivery*, we will deliver a recurring assurance review that brings together the results for departments' output performance measures as publicly reported in Budget papers and agency annual reports.

Who we examined

We examined the following agencies:

- DE
 - DEECA
 - DFFH
 - DGS
 - DH
 - DJCS
 - DJSIR
 - DPC
 - DTF
 - DTP
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Our review objective

We assessed whether the departments fairly present their service delivery performance.

What we examined

We assessed 10 Victorian government departments' performance statements in DTF's BP3 and whether they complied with DTF's RMF.

We focused on the 120 new performance measures and DEECA's presentation of environmental sustainability information.

Conducting this review

Assessing performance

To form our conclusion against our objective we used the following criteria:

- departments' performance measures fairly present their service delivery performance
 - DEECA's environmental sustainability measures are fairly presented.
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Our methods

As part of the review we:

- used the framework we created in our *Fair Presentation of Service Delivery Performance 2022* review to assess compliance
 - assessed all departments' new measures against the framework
 - assessed DEECA's environmental sustainability measures against the framework
 - considered context for non-compliance with the framework.
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Compliance

We conducted our review in accordance with the *Audit Act 1994* and *ASAE 3500 Performance Engagements* to obtain limited assurance to provide a basis for our conclusion.

We complied with the independence and other relevant ethical requirements related to assurance engagements.

We also provided a copy of the report to the Department of Premier and Cabinet.

Cost and time

The full cost of the review and preparation of this report was \$278,000.

The duration of the review was 5 months from initiation to tabling.
