

APPENDIX B

Acronyms, abbreviations and glossary

Acronyms

CoM	committee of management
VAGO	Victorian Auditor-General's Office

Abbreviations

COVID-19	coronavirus
Hume	Hume City Council
Knox	Knox City Council
Loddon	Loddon Shire Council
Southern Grampians	Southern Grampians Shire Council
Warrnambool	Warrnambool City Council
West Wimmera	West Wimmera Shire Council

Glossary

Reasonable assurance	We achieve reasonable assurance by obtaining and verifying direct evidence from a variety of internal and external sources about an agency's performance. This enables us to express an opinion or draw a conclusion against an audit objective with a high level of assurance. We call these audit engagements. See our assurance services fact sheet for more information.
Limited assurance	We obtain less assurance when we rely primarily on an agency's representations and other evidence generated by that agency. However, we aim to have enough confidence in our conclusion for it to be meaningful. We call these types of engagements assurance reviews and typically express our opinions in negative terms. For example, that nothing has come to our attention to indicate there is a problem. See our assurance services fact sheet for more information.
