

Appendix B: Abbreviations, acronyms and glossary

Abbreviations We use the following abbreviations in this report:

Abbreviation

BP3	Budget Paper No. 3: Service Delivery
Data Quality Guideline	<i>Data Quality Guideline: Information Management Framework</i>

Acronyms We use the following acronyms in this report:

Acronym

DE	Department of Education
DELWP	Department of Environment, Land, Water and Planning
DET	Department of Education and Training
DFFH	Department of Families, Fairness and Housing
DH	Department of Health
DHHS	Department of Health and Human Services
DJCS	Department of Justice and Community Safety
DJPR	Department of Jobs, Precincts and Regions
DoT	Department of Transport
DPC	Department of Premier and Cabinet
DTF	Department of Treasury and Finance
FRD	financial reporting direction
FTE	full-time equivalent
PAEC	Public Accounts and Estimates Committee
RMF	<i>Resource Management Framework</i>
VAGO	Victorian Auditor-General's Office

Glossary

This glossary includes an explanation of the types of engagements we perform:

Term

Reasonable assurance	<p>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.</p> <p>See our assurance services fact sheet for more information.</p>
Limited assurance	<p>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.</p> <p>See our assurance services fact sheet for more information.</p>
PAEC	<p>PAEC is an oversight and scrutiny committee of the Victorian Parliament. It holds public hearings and scrutinises the expenditure and activities of ministerial portfolios.</p> <p>PAEC also guards the independence of the Auditor-General and facilitates the Auditor-General's accountability to the Parliament.</p>
Accountable officer	<p>For the purposes of the <i>Financial Management Act 1994</i> each department or public body must have an accountable officer. The accountable officer of each department is its departmental secretary. Departmental secretaries support portfolio ministers in achieving the government's objectives and priorities (including oversight of departments and departmental portfolio public agencies).</p>
