

# 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:

- DELWP
  - DET
  - DFFH
  - DH
  - DJCS
  - DJPR
  - DoT
  - DPC
  - DTF.
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#### Our review objective

We assessed whether the public sector fairly presents their service delivery performance.

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#### What we examined

We assessed 9 Victorian government departments' performance statements in DTF's BP3 and whether they complied with DTF's RMF.

We focused on 210 new performance measures and DET's presentation of school performance information.

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## Conducting this review

### Assessing performance

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

- Departments' performance measures fairly present their service delivery performance.
  - DET's school performance measures comply with DTF's RMF.
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### Our methods

As part of the review we:

- created a framework to assess compliance
  - assessed all departments' new measures against the framework
  - considered context for non-compliance within the framework
  - assessed whether the Department of Education's outputs align with its objectives
  - designed a model performance statement for school measures.
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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 reviews.

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### Cost and time

The full cost of the review and preparation of this report was \$330,000.

The duration of the review was 12 months from initiation to tabling.

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