

APPENDIX C

About this limited assurance review

Objective

Does the public sector transparently report the performance of major projects against cost, time, scope, and benefits?

Who we examined	Their key responsibilities
<ul style="list-style-type: none">DTF	Preparing BP4
<ul style="list-style-type: none">Court Services VictoriaDETDFFHDHDJPRDJCSDoTGreater Western Water CorporationKardinia Park Stadium TrustMTIAMelbourne Water CorporationSEWSuburban Rail Loop Authority	Responsible for delivering the major projects in our sample

What we examined

We assessed public sector entities' reporting on major project performance.

Selecting major projects to survey

We surveyed entities responsible for infrastructure projects in BP4 that have a TEI of \$100 million or more.

We excluded:

- IT projects because the Victorian Government IT Dashboard shows them
- land and building acquisitions
- funding programs
- maintenance and upgrade programs
- road and community safety programs
- any projects that we identified as programs of smaller works under \$100 million.

We added the following projects that were not explicitly disclosed as separate major projects in BP4:

- West Werribee Dual Water Supply Scheme
- Hobsons Bay Main Yarra Crossing Duplication
- Boneo Water Recycling Plant Stage 4 upgrade
- Western Treatment Plant 55E Activated Sludge Plant Upgrade
- Western Treatment Plant Primary Treatment Augmentation
- Western Treatment Plant Treatment Capacity Increase
- Yan Yean to Bald Hill Pipeline and Pump Station.

Appendix G lists the projects and the survey data that we used to create our Major Projects Performance dashboard.

Our methods

As part of this review we:

- engaged with DTF, OPV, DoT, and MTIA to design the survey
- collected and collated data on major capital projects from DTF, OPV and other public sources
- surveyed 13 public sector entities responsible for delivering 133 major projects to collect performance data for a public-facing dashboard
- required an accountable officer of each responsible entity (or their delegate) to attest to the survey data's accuracy and correctness
- tested the survey data by following up with some surveyed entities
- reviewed the surveyed entities' self-assessment ratings
- analysed the collected data using data analytics software and visualisation tools.

We conducted this limited assurance 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 Department of Premier and Cabinet, as required by the *Audit Act 1994*.

Cost and time

The full cost of the review and preparation of this report was \$210,000. The duration of the review was 9 months from initiation to tabling.