

## APPENDIX B

# Acronyms, abbreviations and glossary

### Acronyms

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ATO	Australian Taxation Office
BP3	Budget Paper 3: Service Delivery
DTF	Department of Treasury and Finance
OECD	Organisation for Economic Co-operation and Development
RMF	<i>Resource Management Framework</i>
SRO	State Revenue Office
VAGO	Victorian Auditor-General's Office

### Abbreviations

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Commissioner	Commissioner of State Revenue
Standing Directions	<i>Standing Directions 2018 under the Financial Management Act 1994</i>
Tax Act	<i>Taxation Administration Act 1997 (Vic)</i>

### Glossary

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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 <a href="#">assurance services fact sheet</a> 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 <a href="#">assurance services fact sheet</a> for more information.</p>