APPENDIX B

Acronyms, abbreviations and glossary

Acronyms

AMAF	Asset Management Accountability Framework
CAMS	Coastal Asset Management System
CMMP	Coastal and Marine Management Plan
CoM	Committee of Management
СРА	coastal protection asset
DELWP	Department of Environment, Land, Water and Planning
SAMP	Strategic Asset Management Plan 2021–2041
VAGO	Victorian Auditor-General's Office
VCMP	Victorian Coastal Monitoring Program

Abbreviations

The Act	Marine and Coastal Act 2018
The Policy	Marine and Coastal Policy 2020
The Strategy	Marine and Coastal Strategy 2022

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 <u>assurance services fact sheet</u> for more information.

Glossary

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 <u>assurance services fact sheet</u> for more information.