

APPENDIX C

Scope of this review

Objective

To determine whether the actions taken by DELWP since our 2018 engagement, *Protecting Victoria's Coastal Assets*, have addressed our recommendations.

Who we reviewed

Its key responsibilities

DELWP

DELWP is responsible for the development of statewide policy and provision of guidance for coastal planning and management. DELWP also appoints coastal managers and oversees their performance in accordance with policy and guidance. DELWP and delegated land managers oversee the performance of coastal protection assets—including groynes, seawalls, rock revetments and beaches—ensuring both their community and amenity value and their effectiveness in protecting other coastal assets and infrastructure.

What we examined

We assessed whether DELWP, between 2018 and 2022, has effectively actioned the recommendations from our 2018 audit *Protecting Victoria's Coastal Assets*.

How we assessed performance

To form our conclusion against our objective we used the used the following line of inquiry and associated evaluation criteria:

Line of inquiry	Criteria
Has DELWP addressed the performance issues we identified in the 2018 report?	1. Has DELWP improved its knowledge of coastal protection assets in relation to number, location, condition and ownership?
	2. Has DELWP improved its understanding of coastal hazards and developed a framework that ensures risks to coastal protection assets are monitored and addressed?
	3. Has DELWP improved its oversight, governance and resourcing of coastal managers?

Our methods

As part of the review, we considered whether DELWP has:

- addressed performance issues relating to the recommendations
- taken timely action to address recommendations
- put plans in place to address incomplete recommendations
- monitored their actions for review and impact.

Our review procedures included asking DELWP to provide evidence and attestation to our questions about its:

- coastal protection assets data and management
- knowledge about coastal hazards and management of the risks they pose to coastal protection assets
- oversight, governance and resourcing of coastal managers.

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 engagements.

We also provided a copy of the report to the Department of Premier and Cabinet and the Department of Treasury and Finance.

Cost and time

The full cost of the review and preparation of this report was \$270,000. The duration of the review was 6 months from initiation to tabling.