

# APPENDIX B

## Abbreviations, acronyms and glossary

**Abbreviations** We use the following abbreviations in this report:

### Abbreviation

Bendigo	City of Greater Bendigo
compliance certificate	certificate of pool and spa barrier compliance
Frankston	Frankston City Council
Melton	Melton City Council
Mornington	Mornington Peninsula Shire Council
noncompliance certificate	certificate of pool and spa barrier non-compliance
Surf Coast	Surf Coast Shire Council

**Glossary** This glossary includes an explanation of the types of engagements we perform:

### Term

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