APPENDIX B

Acronyms, abbreviations and glossary

Acronyms

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CIP	Coupe Inspection Program
DELWP	Department of Environment, Land, Water and Planning
DTF	Department of Treasury and Finance
FAP	Forest Audit Program
FIP	Forest Information Portal
FPSP	Forest Protection Survey Program
GIS	geographic information systems
MER	monitoring, evaluation and reporting
MSP	Code of Practice for Timber Production 2014 (as amended 2022) Schedule 1: Management Standards and Procedures for Timber Harvesting Operations in Victoria's State forests
OCR	Office of the Conservation Regulator
SiD	Secure Intelligence Database
SRI	Regulating timber harvesting in State forests under the Allocation Order: Statement of Regulatory Intent
THCU	Timber Harvesting Compliance Unit
VAGO	Victorian Auditor-General's Office

Abbreviations

the Code	Code of Practice for Timber Production 2014 (as amended 2022)
2018 Review	Independent Review into Timber Harvesting Regulation: Panel Report to the Secretary of the Department of Environment, Land, Water and Planning

Abbreviations

SFT Act	Sustainable Forests (Timber) Act 2004
Wildlife Act	Wildlife Act 1975

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. (Our assurance services fact sheet)		
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. (Our assurance services fact sheet)		