

Appendix B: Abbreviations, acronyms and glossary

Abbreviations We use the following abbreviations in this report:

Abbreviation

2021–23 SOE	<i>Statement of Expectations for Victorian Building Authority 2021–23</i>
independent inquiry	VBA board's independent inquiry into workplace culture
Stage One Report	<i>Stage One Final Report to Government: Expert Panel on Building Reform</i>

Acronyms We use the following acronyms in this report:

Acronym

VAGO	Victorian Auditor-General's Office
VBA	Victorian Building Authority

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. See our assurance services fact sheet for more information.
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 assurance services fact sheet for more information.