## APPENDIX B Abbreviations, acronyms and glossary

## Abbreviations

We use the following abbreviations in this report:

Abbreviation	Full spelling
code of conduct	Code of Conduct for Victorian Public Sector Employees
HoldCo	Holding Company. In this report it refers to ACN 646 607 883 Pty Ltd
Xerox	Xerox Holdings Corporation

## Acronyms

We use the following acronyms in this report:

Acronym	Full spelling
CE	chief executive
DoT	Department of Transport
DTF	Department of Treasury and Finance
DTP	Department of Transport and Planning
IP	intellectual property
PARC	Palo Alto Research Center
SOE	statement of expectations
TfV	Transport for Victoria
TMR	Queensland Department of Transport and Main Roads
VAGO	Victorian Auditor-General's Office
VPS	Victorian public sector
VPSC	Victorian Public Sector Commission

## Glossary

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

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