

# Appendix B: Abbreviations, acronyms and glossary

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

## Abbreviation

BP3	Budget Paper No.3: Service Delivery
FMA	<i>Financial Management Act 1994</i>
model report	Model Report for Victorian Government Departments
our 2021 report	<i>Measuring and Reporting on Service Delivery</i>
SDGs	UN Sustainable Development Goals

**Acronyms** We use the following acronyms in this report:

## Acronym

CMA	Catchment Management Authority
DE	Department of Education (current)
DET	Department of Education and Training (previous)
DEECA	Department of Energy, Environment and Climate Action (current)
DELWP	Department of Environment, Land, Water and Planning (previous)
DEPI	Department of Environment and Primary Industries (previous)
DFFH	Department of Families, Fairness and Housing (current)
DGS	Department of Government Services (current)
DH	Department of Health (current)
DJPR	Department of Jobs, Precincts and Regions (previous)
DJSIR	Department of Jobs, Skills, Industry and Regions (current)
DJCS	Department of Justice and Community Safety (current)
DoT	Department of Transport (previous)
DPC	Department of Premier and Cabinet (current)
DTF	Department of Treasury and Finance (current)
DTP	Department of Transport and Planning (current)
PAEC	Public Accounts and Estimates Committee

## Acronym

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RMF	<i>Resource Management Framework</i>
SEEA	UN System of Environmental-Economic Accounting
UN	United Nations
VAGO	Victorian Auditor-General's Office

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## Glossary

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

### Term

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Reasonable assurance	<p>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.</p> <p>See our <a href="#">assurance services fact sheet</a> for more information.</p>
Limited assurance	<p>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.</p> <p>See our <a href="#">assurance services fact sheet</a> for more information.</p>
PAEC	<p>PAEC is an oversight and scrutiny committee of the Victorian Parliament. It holds public hearings and scrutinises the expenditure and activities of ministerial portfolios. PAEC also guards the independence of the Auditor-General and facilitates the Auditor-General's accountability to the Parliament.</p>
Accountable officer	<p>For the purposes of the FMA each department or public body must have an accountable officer. The accountable officer of each department is its departmental secretary. Departmental secretaries support portfolio ministers in achieving the government's objectives and priorities (including oversight of departments and departmental portfolio public agencies).</p>

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