

Appendix B:

Abbreviations, acronyms and glossary

Abbreviations We use the following abbreviations in this report:

Abbreviation

COSO framework	Committee of Sponsoring Organizations of the Treadway Commission’s Internal Control – Integrated Framework
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Acronyms We use the following acronyms in this report:

Acronym

COSO	Committee of Sponsoring Organizations of the Treadway Commission
DE	Department of Education
DEECA	Department of Energy, Environment and Climate Action
DFFH	Department of Families, Fairness and Housing
DGS	Department of Government Services
DH	Department of Health
DJSIR	Department of Jobs, Skills, Industry and Regions
DJCS	Department of Justice and Community Safety
DTP	Department of Transport and Planning
DPC	Department of Premier and Cabinet
DTF	Department of Treasury and Finance
VAGO	Victorian Auditor-General’s Office

Glossary

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

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