

# Appendix B:

## Abbreviations, acronyms and glossary

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

Abbreviation	Full spelling
labour hire guidelines	<i>Administrative Guidelines on Engaging Labour Hire in the Victorian Public Service</i>
professional services guidelines	<i>Administrative Guidelines on Engaging Professional Services in the Victorian Public Service</i>

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

Acronym	Full spelling
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
DPC	Department of Premier and Cabinet
DTP	Department of Transport and Planning
DTF	Department of Treasury and Finance
FRD 22	<i>Financial Reporting Direction 22 Standard disclosures in the Report of Operations (April 2024)</i>
MoG	machinery of government
VAGO	Victorian Auditor-General's Office
VEC	valid engagement circumstance
VGPB	Victorian Government Purchasing Board
VPS	Victorian Public Service

Glossary

The following terms are included in or relevant to this report

Term	Explanation
Level of assurance	<p>This is a measure of the confidence we have in our conclusions. The quality and quantity of evidence we obtain affects our level of assurance.</p> <p>We design our work programs with the information needs of our report users in mind. We consider if we need to provide them with reasonable assurance or if a lower level of assurance may be appropriate.</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 <b>assurance reviews</b> and typically express our opinions in negative terms. For example, ‘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>
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 draw a conclusion against an objective with a high level of assurance. We call these <b>performance audits</b>.</p> <p>See our <a href="#">assurance services fact sheet</a> for more information.</p>