

Appendix B:

Acronyms and glossary

Acronyms

We use the following acronyms in this report:

Acronym	Full spelling
HPV	Health Purchasing Victoria
HSV	HealthShare Victoria
VAGO	Victorian Auditor-General's Office

Glossary

The following terms are included in or relevant to this report

Term	Explanation
Contract leakage	This refers to when health services purchase goods or services from a supplier that is not part of a mandatory HSV collective agreement even though the agreement covers those goods or services.
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 assurance reviews 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 assurance services fact sheet 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 performance audits.</p> <p>See our assurance services fact sheet for more information.</p>