

Appendix C:

Review scope and method

Scope of this review

Our review objective This review assessed if agencies have implemented our performance engagement recommendations in a timely manner.

What we examined During this review, we followed up with 56 agencies about 449 unresolved recommendations from 79 performance engagement reports tabled before 30 June 2023 (see Figure C1). The survey asked if they still accept our recommendations and the status of these recommendations.

All agencies, listed in Appendix D, attested that their responses were accurate and complete.

Figure C1: Unresolved recommendations prior to this review and tabled before 30 June 2023

	2016–17	2017–18	2018–19	2019–20	2020–21	2021–22	2022–23	Total
Unresolved recommendations	5	18	65	20	101	117	123	449

Source: VAGO.

Why we conducted this review

Our performance engagements identify opportunities for public agencies to improve how they work.

We do this by uncovering risks, weaknesses and poor performance, as well as by sharing examples of better practice. We then make recommendations to agencies to address areas for improvement.

Audited agencies are not legislatively required to accept, complete or publicly report on our recommendations. As a result, we conduct this annual review to monitor how the agencies we audit address our findings.

This makes agencies' responses to our recommendations more transparent to Parliament and the community.

Conducting this review

Our methods We asked all agencies to complete a survey about the status of incomplete recommendations in performance engagements that involved them from before 30 June 2023.

In total, the survey responses included 449 recommendations from 79 performance engagements involving 56 agencies (see Appendix D).

All agencies self-attested that their survey responses as at 31 December 2023 were accurate and complete.

To view agencies' performance and responses to all recommendations we made between July 2018 and June 2023, please visit this report's dashboard at www.audit.vic.gov.au.

Level of assurance

In an assurance review, we primarily rely on the agency's representations and internally generated information to form our conclusions. By contrast, in a performance audit, we typically gather evidence from an array of internal and external sources, which we analyse and substantiate using various methods. Therefore, an assurance review obtains a lower level of assurance than a performance audit (meaning we have slightly less confidence in the accuracy of our conclusion).

Compliance We conducted our review in accordance with the *Audit Act 1994* and ASAE 3500 Performance Engagements to obtain limited assurance to provide a basis for our conclusion.

We complied with the independence and other relevant ethical requirements related to assurance engagements.

Cost and time The full cost of the review and preparation of this report was \$219,502.

The duration of the review was 7 months from initiation to tabling.