

Appendix C:

Audit scope and method

Scope of this audit

Who we examined

We examined the following agencies:

Agency	Their key responsibilities
Department of Health	<p>Department of Health's objective is to help Victorians stay safe and healthy. It ensures a world-class health system that leads to better health outcomes for all Victorians.</p> <p>It is responsible for leading the governance, direction and monitoring of EMCH at the state level.</p>
6 councils	<p>Victoria's 79 councils are responsible for delivering EMCH. They do this directly or by contracting service delivery to another party such as a local health service. They are responsible for meeting the performance targets specified in the 2019 and 2025 guidelines and reporting to the department information on the program's outcome measures.</p>

Our audit objective

To determine whether EMCH is supporting families experiencing challenges.

What we examined

EMCH is a component of the MCH Service, which provides additional support to families with children aged 3 or under who need additional support.

Aspects of performance examined

Our mandate for performance audits and reviews includes the assessment of economy, effectiveness, efficiency and compliance (often referred to as the '3Es + C').

In this audit we focused on the following aspects:

Economy	Effectiveness	Efficiency	Compliance
○	●	○	○

Key:

- Primary focus
- Secondary focus
- Not assessed

Conducting this audit

Assessing performance To form a conclusion against our objective we used the following lines of inquiry and associated evaluation criteria.

Line of inquiry	Criteria
1. Is EMCH being accessed by families experiencing challenges?	1.1 The department understands demand for EMCH and distributes funding accordingly.
	1.2 Councils apply the eligibility criteria set out in EMCH guidelines.
2. Is EMCH meeting its performance and outcome measures?	2.1 The department and councils have accurate, timely and fit-for-purpose data to assess whether EMCH is achieving its performance and outcome measures.
	2.2 The department monitors and accurately reports on whether EMCH is achieving its performance and outcome measures, including to support continuous program improvement.

Our methods As part of the audit we conducted document review, data analysis, file review, informal inquiry and engaged with stakeholders (including site visits).

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 audit in accordance with the *Audit Act 1994* and ASAE 3500 *Performance Engagements* to obtain reasonable assurance to provide a basis for our conclusion.

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

We also provided a copy of the report to the Department of Premier and Cabinet.

Cost and time The full cost of the audit and preparation of this report was \$510,000.

The duration of the audit was 9 months from initiation to tabling.