

Appendix C:

Review scope and method

Scope of this review

Who we examined

We examined the following agencies:

Agency

Department of Government Services

Department of Premier and Cabinet

Our review objective

Have agencies implemented their action plans in response to the recommendations from VAGO's 2021 engagement *Service Victoria – Digital Delivery of Government Services*?

What we examined

We examined if:

- agencies have implemented their action plans
 - digital delivery of government services has improved customer experiences and reduced transaction costs.
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Conducting this review

Assessing performance

The criteria for this engagement are the actions in the department's action plan responding to the 2021 audit.

Our methods

As part of the review we assessed:

- the department's progress against actions in the action plans
- how the actions respond to the underlying performance issues our 2021 audit recommendations sought to address
- if customer experiences have improved and transaction costs reduced.

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 \$290,000.

The duration of the review was 8 months from initiation to tabling.
