

Appendix C:

Audit scope and method

Scope of this audit

Who we examined

We examined the following agencies:

Agency	Their key responsibilities
The department	<ul style="list-style-type: none">• Manages the Victorian healthcare system• Advises the government on health strategies, policies, planning and funding allocation• Oversees health services' performance• Led and coordinated the plan's delivery
Alfred Health	Operates Sandringham Hospital rapid access hub
Northern Health	Operates Northern Hospital Epping rapid access hub
St Vincent's Hospital	Operates St Vincent's Hospital on the Park rapid access hub
Peninsula Health	Operates Frankston Public Surgical Centre

Our audit objective

Did the COVID Catch-up Plan for planned surgery deliver its intended outcomes?

What we examined

We examined if the department delivered all the plan's initiatives and if the plan achieved its outcomes. This involved:

- reviewing business cases, progress reports, strategic plans, evaluations and annual reports
- reviewing evidence to confirm if the plan's initiatives were successfully delivered or not
- interviewing key stakeholders to understand:
 - how effectively the plan was rolled out
 - if the plan's impacts aligned with its objectives
- reviewing relevant data systems, planned-surgery-related data, performance measures and guidance and engaging with the department's data analytics staff
- assessing if the plan was delivered on budget.

Planned surgery reform blueprint

The department released the *Planned Surgery Reform Blueprint* in October 2023.

The blueprint sets out a systematic approach to reforming planned surgery in Victoria. It aims to make enduring positive changes that promote timely and equitable access to high-quality care.

The blueprint was not part of the plan and we did not assess it during this audit.




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. Did the department deliver all the elements of the plan?	<p>1.1 All aspects of the plan were delivered:</p> <ul style="list-style-type: none"> as planned against intended timelines on budget.
2. Were the plan's outcomes achieved?	<p>2.1 Target numbers of planned surgeries were delivered within the specified timeframe.</p> <p>2.2 The number of planned surgery patients treated within clinically recommended timeframes has increased, including those receiving non-surgical alternatives.</p> <p>2.3 The number of patients on the planned surgery waiting list has decreased.</p> <p>2.4 The number of patients waiting longer than clinically recommended has decreased.</p> <p>2.5 The plan increased the health system's capacity to deliver planned surgeries.</p>

Our methods

As part of the audit we:

- reviewed relevant governance structures, policies, guidelines and evaluation reports related to the plan
- assessed reported performance and spending against the plan's business case, budget submissions and related government media releases
- requested key performance data and output results and validated them against relevant databases
- interviewed the department's staff about their administration and reporting on the plan, including their data collection and presentation methods
- interviewed audited health services and reviewed supporting documents about their:
 - delivery of the plan's components
 - ongoing capacity to deliver planned surgeries
- reviewed audited health services' reported performance against the planned surgery targets set in their statements of priorities and analysed trends.

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 and the Department of Treasury and Finance.

Cost and time

The full cost of the audit and preparation of this report was \$920,000.

The duration of the audit was 11 months from initiation to tabling.
