

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 way.
What we examined	<p>During this review we surveyed 60 agencies (see Figure D1 for a complete list) that had 456 unresolved recommendations from 78 performance engagement reports tabled before 30 June 2024 (see Figure C1). We asked:</p> <ul style="list-style-type: none">• if they still accepted these recommendations• the completion status of these recommendations. <p>All 60 agencies attested that their responses to our survey were accurate and complete.</p>

Figure C1: Unresolved recommendations in this review tabled before 30 June 2024 by tabling year

	2016–17	2017–18	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24	Total
Unresolved recommendations	4	11	25	9	74	54	75	204	456

Source: VAGO.

Why we conducted this review	<p>Our performance engagements identify opportunities for public sector agencies to improve how they work.</p> <p>We do this by identifying risks, weaknesses and poor performance, as well as by sharing examples of better practice. We then make recommendations on how agencies can address areas for improvement.</p> <p>Audited agencies are not legislatively required to accept, complete or publicly report on our recommendations. As a result, we do this annual review to monitor how the agencies we audit address our findings.</p> <p>This makes agencies' responses to our recommendations more transparent to Parliament and the community.</p>
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Conducting this review

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. What is the status and timing of all recommendations between 1 January 2017 and June 2024, including those that were accepted but unresolved at 30 June 2024?	1.1 Agencies attest to their progress in addressing unresolved recommendations, including: <ul style="list-style-type: none">the implementation status of each recommendationdate completed or when due to be completed.
	1.2 Agencies complete recommendations by their initial or revised target dates.
2. Do agencies have an evidence-based and reliable assurance process about the status of recommendations they accepted?	2.1 Agencies review evidence of their actions and progress against their original action plans to determine the status of their recommendations and inform their attestation.
	2.2 Agencies use consistent processes to gain assurance about the status of recommendations they accepted.

Our methods We asked all agencies to complete a survey about the status of unresolved recommendations tabled before 30 June 2024.

In total, the survey responses covered 456 recommendations from 78 performance engagements involving 60 agencies (see Appendix D).

All agencies self-attested that their survey responses as at 31 December 2024 were accurate and complete.

We also interviewed staff at 13 agencies about their survey attestation processes to assess reliability and consistency. These agencies were:

- DE
- DH
- DPC
- DTF
- DTP
- Environment Protection Authority Victoria
- Hume City Council
- Mornington Peninsula Shire Council
- Office of the Public Advocate
- St Vincent's Health Australia
- State Revenue Office
- Suburban Rail Loop Authority
- Victoria Police.

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 \$291,173.

The duration of the review was 5 months from initiation to tabling.
