

Appendix B:

Abbreviations, acronyms and glossary

Abbreviations We use the following abbreviations in this report:

Abbreviation	Full spelling
National Scheme	National Greenhouse and Energy Reporting Scheme

Acronyms We use the following acronyms in this report:

Acronym	Full spelling
AASB S2	AASB S2 <i>Climate-related Disclosures</i>
DEECA	Department of Energy, Environment and Climate Action
DTF	Department of Treasury and Finance
FRD 24	<i>FRD 24: Reporting of environmental data by government entities</i>
t CO ₂ -e	tonnes of carbon dioxide equivalent
VAGO	Victorian Auditor-General's Office

Glossary The following terms are included in or relevant to this report

Term	Explanation
Level of assurance	This is a measure of the confidence we have in our conclusions. The quality and quantity of evidence we obtain affects our level of assurance. We design our work programs with the information needs of our report users in mind. We consider if we need to provide them with reasonable assurance or if a lower level of assurance may be appropriate.
Limited assurance	We obtain less assurance when we rely primarily on an agency's representations and other evidence generated by that agency. However, we aim to have enough confidence in our conclusion for it to be meaningful. We call these types of engagements assurance reviews and typically express our opinions in negative terms. For example, 'nothing has come to our attention to indicate there is a problem.' See our assurance services fact sheet for more information.
Reasonable assurance	We achieve reasonable assurance by obtaining and verifying direct evidence from a variety of internal and external sources about an agency's performance. This enables us to draw a conclusion against an objective with a high level of assurance. We call these performance audits . See our assurance services fact sheet for more information.