

Appendix B:

Abbreviations, acronyms and glossary

Abbreviations We use the following abbreviations in this report:

Abbreviation	Full spelling
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asset strategy	asset management strategy
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Acronyms We use the following acronyms in this report:

Acronym	Full spelling
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AMAF	Asset Management Accountability Framework
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CFA	Country Fire Authority
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DEECA	Department of Energy, Environment and Climate Action
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FRV	Fire Rescue Victoria
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ISO	International Organization for Standardization
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VAGO	Victorian Auditor-General's Office
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Glossary The following terms are included in or relevant to this report:

Term	Explanation
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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.
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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.
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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.
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