

Appendix A:

Acronyms and abbreviations

Acronyms

We use the following acronyms in this report:

Acronym

ACAG	Australasian Council of Auditors-General
AFA	active file appraisal
AQI	audit quality indicator
ARC	Audit and Risk Committee
ASP	audit service provider
AUASB	Auditing and Assurance Standards Board
CA ANZ	Chartered Accountants Australia and New Zealand
CASPER	contract audit service provider extranet
CPA Australia	Certified Practising Accountants Australia
EPIC	establish plan implement conclude
EQI	engagement quality inspection
EQR	engagement quality reviewer
IBAC	Independent Broad-based Anti-corruption Commission
IPSAM	Integrated Public Sector Audit Methodology
MBM	macro benchmarking
OMG	operational management group
PAEC	Public Accounts and Estimates Committee
PDP	performance development plan
PRS	Parliamentary Reports and Services
SMG	strategic management group
SQM	system of quality management
VAGO	Victorian Auditor-General's Office
VPSC	Victorian Public Sector Commission

Abbreviations

We use the following abbreviations in this report:

Abbreviation	Full spelling
ASA 220	<i>ASA 220 Quality Management for an Audit of a Financial Report and Other Historical Financial Information</i>
ASQM 1	<i>ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance Engagements or Related Services Engagements</i>
ASQM 2	<i>ASQM 2 Engagement Quality Reviews</i>
APES 110	<i>APES 110 Code of Ethics for Professional Accountants</i>
Audit Act	<i>Audit Act 1994</i>