

Appendix B: Abbreviations, acronyms and glossary

Abbreviations We use the following abbreviations in this report:

Abbreviation

the Standard	<i>AS 8001:2021, Fraud and corruption control</i>
Standing Directions	<i>Standing Directions 2018 Under the Financial Management Act 1994</i>

Acronyms We use the following acronyms in this report:

Acronym

ABN	Australian Business Number
DE	Department of Education
DJCS	Department of Justice and Community Safety
DJSIR	Department of Jobs, Skills, Industry and Regions
DTP	Department of Transport and Planning
IBAC	Independent Broad-based Anti-corruption Commission
VAGO	Victorian Auditor-General's Office
VGPB	Victorian Government Purchasing Board

Glossary This glossary includes an explanation of the types of engagements we perform:

Term

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 express an opinion or draw a conclusion against an audit objective with a high level of assurance. We call these audit engagements. See our assurance services fact sheet for more information.
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, that nothing has come to our attention to indicate there is a problem. See our assurance services fact sheet for more information.