

Appendix C:

Audit scope and method

Scope of this audit

Who we examined

We examined the following agencies:

Agency	Their key responsibilities in relation to plant biosecurity
Agriculture Victoria within DEECA	<ul style="list-style-type: none">• Preventing and managing invasive species and plant disease in Victoria• Responding to EPP incursions when they occur• Educating and engaging with stakeholders to minimise plant biosecurity risks

Our audit objective

To determine whether Agriculture Victoria effectively prepares for, prevents, responds to and contains plant pests and diseases in Victoria.

Our mandate

The *Audit Act 1994* provides the mandate for our audits and reviews. VAGO's Strategic Plan sets the direction for how we approach and explore this mandate.

Central to VAGO's mandate are the '3 Es' specified in our legislation and described in the Australian Auditing and Assurance Standards, which enable us to pose questions that we address through our engagements.

The 3 Es are:

- **Effectiveness** – to what extent were the objectives at the program or entity level achieved?
- **Efficiency** – to what extent were inputs minimised to deliver the intended outputs or outputs maximised for a given level of input (in terms of quality, quantity and timing)?
- **Economy** – to what extent were the costs of resourcing the program or activity minimised, within operational requirements (timeliness and availability of required quality and quantity)?

The other performance objective we focus on in our work is compliance of an entity's activities with all relevant legislation.

This audit focused on effectiveness.

What we examined

We examined whether:

- Agriculture Victoria has an effective and well-designed approach to prepare for and prevent exotic and regulated plant pests and diseases in Victoria
- Agriculture Victoria implements timely responses that contain and minimise impacts of exotic and regulated plant pest and diseases within Victoria.

Conducting this audit

Assessing performance

To form our conclusion against our objective we used the following lines of inquiry and associated evaluation criteria:

Line of inquiry	Criteria
1. Does Agriculture Victoria have an effective and well-designed approach to prepare for and prevent exotic and regulated plant pests and diseases in Victoria?	1.1 Agriculture Victoria uses modern and effective tools, data and intelligence that enable it to plan for and respond to current and emerging plant biosecurity risks to Victoria.
	1.2 Agriculture Victoria has effective contingency and resource planning to respond to plant biosecurity incursions.
	1.3 Agriculture Victoria has contemporary strategies, policies and procedures that guide and prioritise its plant biosecurity activities.
	1.4 Agriculture Victoria undertakes risk-based activities to ensure prevention or timely detection of plant pests and diseases.
	1.5 Agriculture Victoria educates and informs relevant stakeholders on biosecurity risks and responsibilities.
2. Does Agriculture Victoria implement appropriate and timely responses that contain and minimise impacts of exotic and regulated plant pests and diseases within Victoria?	2.1 Agriculture Victoria implements timely eradication responses in accordance with relevant state and national standards and plans.
	2.2 Agriculture Victoria implements containment activities that prevent the spread and minimise the impact of established plant pests and diseases.
	2.3 Agriculture Victoria implements domestic market access activities that facilitate agricultural trade when new pests become established and/or are contained.

Our methods

As part of the audit we:

- reviewed and analysed information related to plant biosecurity, including:
 - Agriculture Victoria's frameworks, strategies, guidelines and policies
 - DAFF's frameworks, strategies, guidelines and policies
 - program documents, such as program plans, evaluation reports and audit reports
 - surveillance records from AusPestCheck, the national surveillance records system, via Agriculture Victoria
 - compliance records
- interviewed key Agriculture Victoria staff.

Compliance

We conducted our audit in accordance with the *Audit Act 1994* and ASAE 3500 Performance Engagements to obtain reasonable assurance to provide a basis for our conclusion.

We complied with the independence and other relevant ethical requirements related to assurance engagements.

We also provided a copy of the report to the Department of Premier and Cabinet and the Department of Treasury and Finance.

Cost and time

The full cost of the audit and preparation of this report was \$725,000.

The duration of the audit was 14.5 months from initiation to tabling.