Appendix B:
Abbreviations, acronyms and glossary

Acronyms

We use the following acronyms in this report:

Acronym	Full spelling
BP3	Budget Paper 3
DE	Department of Education
DEECA	Department of Energy, Environment and Climate Action
DFFH	Department of Families, Fairness and Housing
DGS	Department of Government Services
DH	Department of Health
DJSIR	Department of Jobs, Skills, Industry and Regions
DPC	Department of Premier and Cabinet
DTP	Department of Transport and Planning
DTF	Department of Treasury and Finance
PAEC	Public Accounts and Estimates Committee
RMF	*Resource Management Framework*
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.