B. Audit objectives and methods

This audit has been performed in accordance with the Standard on Assurance Engagements ASAE 3500 Performance Engagements, issued by the Auditing and Assurance Standards Board. This standard establishes mandatory requirements and provides explanatory guidance for undertaking and reporting on performance engagements.

The conclusions in our report provide reasonable assurance that the objectives of our audit have been achieved. Our objectives and criteria are set out below.

Audit objective and scope

The objective of the audit was to examine whether Building Queensland (BQ) effectively and efficiently led and/or assisted agencies to deliver robust business cases for major infrastructure projects and provided agencies with expert advice about infrastructure.

We assessed whether BQ:

- developed robust business cases that informed government’s decisions about major infrastructure projects
- provided independent expert advice to government and agencies about infrastructure in Queensland
- operates efficiently and effectively.

To deliver the scope of the audit, we assessed the following five business cases:

- Arthur Gorrie Correctional Centre Expansion (Arthur Gorrie Expansion)
- Brisbane Live Entertainment Arena Roma Street project (Brisbane Live)
- Bruce Highway – Caboolture-Bribie Island Road Interchange to Steve Irwin Way Interchange (Bruce Highway – Caboolture-Bribie Island to Steve Irwin Way)
- Gold Coast Light Rail Stage 3A
- Inner City South State Secondary College.

Entities subject to this audit

The audit focused primarily on BQ but also included:

- the Department of State Development, Manufacturing, Infrastructure and Planning (DSDMIP) as the portfolio agency responsible for BQ
- portfolio agencies where we completed a detailed reviews of selected business cases:
  - Department of Transport and Main Roads
  - Department of Education
  - Cross River Rail Delivery Authority
  - Queensland Corrective Services.
Audit approach

We conducted the audit in accordance with the *Auditor-General of Queensland Auditing Standards—December 2019*, which incorporate the requirements of standards issued by the Australian Auditing and Assurance Standards Board.

The audit included:

- interviews with staff from BQ and DSDMIP
- interviews with staff from project owner agencies
- interviews with staff from central government agencies—the Department of the Premier and Cabinet and Queensland Treasury
- reviews of documents and analysis of data, including detailed reviews of selected business cases
- interviews with key stakeholders.