

## B. Audit objectives and methods

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### Performance engagement

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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.

### Audit objective

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The objective of this audit is to assess whether the Queensland Police Service effectively regulates the acquisition, possession, use and disposal of registered firearms to ensure community safety.

The audit addressed the primary objective through the following sub-objectives. Does the Queensland Police Service:

- effectively assess applications for licences and permits to acquire firearms in accordance with relevant standards and to ensure public and individual safety?
- perform adequate compliance monitoring to ensure licence conditions continue to be met, firearms are securely stored, and access is appropriately restricted?
- have effective controls on the acquisition and disposal of firearms that ensure they are not entering the illegal market?

### Entities subject to this audit

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We audited the Queensland Police Service (QPS).

The QPS is responsible under the *Weapons Act 1990* and the Weapons Regulation 2016 for regulating firearm licence holders and firearms in Queensland. Its Weapons Licensing Unit manages this responsibility in cooperation with other areas of QPS, including local police.

### Scope inclusions and exclusions

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The audit scope included all legal firearms regulated between January 2015 to December 2019. This only included lawfully held and acquired firearms under the regulation of the Queensland Police Service, and therefore excluded:

- illegally acquired and possessed firearms
- non-firearm weapons (for example crossbows)
- replicas of firearms (for example gel blasters)
- firearms not regulated under the *Weapons Act 1990* (for example police and military).

In Queensland, there are more than 10 different types of licences available for firearms and other weapons. For this audit, we limited our analysis to licences that allowed a person to use, own or work with a firearm.

## Audit approach

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The audit comprised of field interviews, document review, and data collection and analysis. We also engaged with relevant stakeholders.

### Field interviews

We conducted interviews with key people, staff, and stakeholders from across the QPS. This included, but was not limited to, the Weapons Licensing Unit.

### Document review

We obtained and reviewed relevant documents from the QPS. We reviewed relevant legislation, policies, procedures, reviews, performance reports and indicators, guidelines, case files, and correspondence.

### Data analysis

We accessed and analysed data from the QPS Weapons Licensing Management System (WLMS) and Queensland Police Reporting Information Management Exchange (QPRIME).

We assessed relevant internal controls for these systems to determine the extent to which we could rely on data from them. Where we identified internal controls issues, we raised them with QPS and if significant included them in our report. We excluded any analysis where identified issues impacted the reliability of the data or our analysis.

### Limitations

Due to COVID-19 restrictions we were unable to perform some of the site visits we had intended. We were limited in some of the data analysis we performed due to an inability to access data from agencies external to the QPS.

