

B. Audit scope and methods

Performance engagement

This audit has been performed in accordance with the *Auditor-General Auditing Standards*, which includes 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 are set out below.

Audit objective and scope

The objective of the audit was to assess the effectiveness of the Department of Health and the hospital and health services (collectively known as Queensland Health) in planning for sustainable health services.

We assessed whether Queensland Health has:

- an effective framework and governance arrangements to plan for sustainable health services
- effectively developed and evaluated health service plans directed towards sustainability.

Scope exclusions

We did not examine:

- planning undertaken to respond to public health emergencies (such as COVID-19), mass casualty incidents and disaster events, and business continuity planning
- health service planning specific to Aboriginal and Torres Strait Islander people (due to our planned audit on health outcomes for Aboriginal and Torres Strait Islander people)
- the appropriateness of the level of recurrent funding provided by tiers of government
- services provided by one hospital and health service on a statewide basis.

Entities subject to this audit

- Department of Health
- Children's Health Queensland Hospital and Health Service
- Mackay Hospital and Health Service
- Metro North Hospital and Health Service
- South West Hospital and Health Service.



Audit approach

The audit included:

- interviews with staff and on-site visits to the entities subject to the audit
- consultation with stakeholder entities
- review of documentation including planning frameworks, strategies, guidance, policies and procedures, statewide and local plans, governance committee minutes, and related material
- analysis of financial, workforce, and operational data.

We completed our fieldwork between June and November 2019. After pausing the issuing of our report due to COVID-19, we obtained certain updated information from in-scope entities in September 2020.

