

B. How we prepared the Audit insight

About this Audit insight

The objective of this audit is to assess the processes used by entities to appoint and renew government boards. The audit addressed the primary objective through the following key questions.

- What is the makeup, diversity, and skillset of Queensland government board members?
- What is the range of board appointment practices?
- Do current guidelines reflect good practice?

Entities subject to this audit

- Department of the Premier and Cabinet (which we only reviewed in relation to its role with guidance materials; not for the appointments it manages)
- Queensland Treasury
- Department of Employment, Small Business and Training
- Department of Regional Development, Manufacturing and Water
- Department of Health

Audit scope and methods

Performance engagement

We performed the audit in accordance with the *Auditor-General Auditing Standards*, incorporating, where relevant, standards on assurance engagements issued by the Auditing and Assurance Standards Board.

We have not provided a reasonable level of assurance on the results of the first key question; we have provided observations only. We did not audit the source data.

We addressed the second and third key questions under ASAE 3500 *Performance Engagements*. This standard establishes mandatory requirements and provides explanatory guidance for undertaking and reporting on performance engagements.

The audit assessed the processes used to appoint and reappoint board members of large entities. It did not assess the merits of individual appointments and did not audit the due diligence assessments of individual candidates performed by departments.



In conducting the audit, we:

- interviewed key contacts from central agencies and other relevant entities
- consulted with relevant stakeholders such as board members
- analysed data including the Department of the Premier and Cabinet's Queensland Register of Appointees to Queensland Government Bodies and the Queensland Register of Nominees
- reviewed documentation including annual reports, legislation, and guidelines
- reviewed Cabinet submissions for significant appointments for the in-scope boards from 2017 to 2021 for evidence of the process used to manage recruitment and appointment
- interviewed 11 board chairs and members. (We acknowledge this is not a representative group and do not extrapolate the results to represent the experience or opinions of all government board members.)

We did not audit the individual boards. We audited the appointment and renewal processes used by the 4 in-scope departments for a selection of large entities (listed in [Appendix D](#)).

