

B. How we prepared the audit brief

About this audit brief

The objective of this audit brief is to provide:

- details about capital expenditure across Queensland's regions and within government portfolios over a 5-year period, including on the status of the Cross River Rail project to date
- our assessment of the Cross River Rail's procurement and contract management plans, including the detailed business cases
- an overview of future and planned major projects.

Entities subject to the audit

Cross River Rail Delivery Authority.

The insights on projects included in this report are drawn from audits of the financial statements of Queensland Rail, the Department of Transport and Main Roads, Brisbane City Council, and the Department of Energy and Public Works.

Scope and methods

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 assurance on the results of capital expenditure across Queensland's regions. We analysed the publicly available data from the 2018 to 2022 published capital budgets to form insights and make observations. This involved some data cleansing to ensure the consistent naming of projects and entities where these had changed during the period being analysed. We did not audit the source data.

We addressed Cross River Rail's procurement and contract management under *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. This standard establishes mandatory requirements and provides explanatory guidance for undertaking and reporting on review engagements.

We have not undertaken a full evaluative audit to examine the efficiency and effectiveness of the procurement processes for the Cross River Rail major work packages. As a result, we have not provided a conclusion under the auditing standards. Instead, we have analysed the available information and presented relevant facts and recommendations. We have also not assessed the merits of the project or whether it represents value for money.

We reviewed:

- the procurement plans developed by the Cross River Rail Delivery Authority
- the project specifications for all key design elements of the Cross River Rail project
- the appointment and use of independent probity advisors
- the tender invitation process
- the process for evaluating offers from prospective contractors
- the negotiation process with prospective suppliers
- the development of contract management plans
- business cases and supporting documents
- publicly available information
- our *Transport 2021* (Report 10: 2021–22) report to parliament.

