

B. How we prepared this report

About this audit

The agreement for construction, lease, and operation of Queensland Regional Accommodation Centre (QRAC), also known as Wellcamp, was part of the Queensland Government's public health and emergency response to the COVID-19 global pandemic. The procurement of QRAC represented a significant transaction of the Queensland Government for which there was a high-level of public interest. We also received requests for audit on this project.

Given the level of public interest in this project, the Auditor-General determined it would be appropriate to publicly report a summary of key findings from our audit of this project.

Audit scope and methods

This audit was performed in accordance with the *Auditor-General Auditing Standards*, incorporating, where relevant, the standards issued by the Auditing and Assurance Standards Board.

Our audit of this project focused on the following areas. The:

- procurement processes used
- overall cost of the project
- use of confidentiality provisions.

In conducting the audit, we reviewed:

- information supporting the procurement process and key decisions made by the Queensland Government
- leases and other key agreements
- Queensland Government procurement policies and guidelines
- public statements made by the Premier and other ministers
- correspondence between the Queensland and Australian governments
- statements made in parliament as reported in Hansard
- information available on the Queensland Government open data portal
- other publicly available information.

Entities subject to the audit

In conducting this audit, we focused on transactions and contractual arrangements involving the following departments:

- Department of State Development, Infrastructure, Local Government and Planning
- Department of Health.

This included assessing information obtained in conducting our financial audits of the departments.