

B. How we prepared this report

About this report

This report summarises the audit results of Queensland’s health entities.

Through our financial audit program, we issue opinions about the reliability of public sector entity financial statements. These audits are conducted in accordance with the *Auditor-General Auditing Standards* and comply with the relevant standards issued by the Australian Auditing and Assurance Standards Board (AUASB).

The information and insights highlighted in this report are the result of our annual financial audits of these entities and follow-up inquiries of some of our previous performance audits in the health sector.

Entities included in this report

- Department of Health
- 16 hospital and health services
- 12 hospital foundations
- 4 statutory health entities
- 2 controlled entities.

Refer to [Appendix F](#) for the names of the above entities.

Our approach

This report has been prepared in accordance with the *Auditor-General Auditing Standards*.

We have used the following data sets in preparing our report:

- Leave, overtime and expenditure data was extracted from the Department of Health and HHS payroll systems, which we audit as part of our financial statement audit processes – we used this to update graphs and support our commentary in Chapter 4.
- To update or create graphs and support our commentary in Chapter 6:
 - emergency department presentations and key performance indicators data for the top 26 reporting hospitals from the Department of Health
 - ambulance incidents responses and key performance indicators data for the top 26 reporting hospitals from Queensland Ambulance Service
 - specialist outpatients services key performance indicators data for the top 26 reporting hospitals from the Department of Health
 - publicly available information relating to the emergency departments data by jurisdiction in Australia
 - publicly available information relating to ambulance service data by jurisdiction in Australia – available at the Australian Government Productivity Commission website.

We have not audited these data sets for completeness and accuracy.

We present our graphs with comparative data going back to either 2018 or 2019 (3 to 4 years) to show the relevant movements where appropriate. For graphs related to specialist outpatient services we present data back to 2015 to align with the release of the Department of Health’s *Specialist Outpatient Strategy*.

