

B. How we prepared this report

About this report

The objective of this report is to provide:

- details about capital expenditure across Queensland’s regions and within government portfolios over a 5-year period, including about the status of the Cross River Rail project and the Brisbane 2032 Olympic and Paralympic Games to date
- an overview of future and planned major projects.

Entities subject to the audit

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 insights on projects included in this report are drawn from our audits of the financial statements of:

- Brisbane City Council
- Cross River Rail Delivery Authority
- Department of Energy and Public Works
- Department of State Development, Infrastructure, Local Government and Planning
- Department of Transport and Main Roads
- Queensland Rail
- Queensland Treasury.

Scope and methods

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

We have not provided assurance on the results of capital expenditure across Queensland’s regions.

We analysed the publicly available data from the published capital budgets from the 2019 to 2023 financial years to form insights and make observations. This involved some data cleansing to ensure consistent naming of projects and entities, where these had changed during the period being analysed. We did not audit the source data.

We addressed the project summary report for the Gold Coast Light Rail Stage 3 project under the AUASB’s standard 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.

