

B. Audit scope and methods

Performance engagement

This audit has been performed in accordance with the *Auditor-General Auditing Standards*, incorporating, where relevant, the standards on assurance engagements issued by the Auditing and Assurance Standards Board. This includes the Standard on Assurance Engagements ASAE 3500 *Performance Engagements*. This standard establishes mandatory requirements, and provides explanatory guidance, for undertaking and reporting on performance engagements.

The conclusions in our report provide reasonable assurance that we have achieved the objectives of our audit. Our objectives and criteria are set out below.

The entity we audited

The entity subject to this audit is the Department of Justice and Attorney-General. It is responsible for leading the government's response to gambling harm through various measures, including the *Gambling harm minimisation plan for Queensland 2021–25*.

Audit methods and approach

Field visits and interviews

We conducted interviews with a diverse range of stakeholders from across the gambling sector, including regional areas of Queensland. This included, but was not limited to:

- Department of Justice and Attorney-General
- Queensland Treasury, including the Queensland Government Statistician's Office
- Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts (formerly Department of Communities, Housing and Digital Economy)
- Office of the Information Commissioner
- Safer Gambling Advisory Committee members (formerly Responsible Gambling Advisory Committee)
- gambling help service providers
- gambling industry peak bodies.

Document review

We obtained and reviewed relevant documents from the entities involved in the audit. This included legislation, strategic plans, annual plans, guidelines, correspondence, performance reports, reviews, and evaluations. We also considered research from other jurisdictions and academia.

Data analysis

We analysed a range of data from the Department of Justice and Attorney-General, including:

- gambling turnover and losses
- funding for minimising gambling harm
- compliance inspections
- utilisation of gambling help services.



We validated our data methods and analysis progressively with the department.

Subject matter experts

We engaged a subject matter expert to provide insights about the gambling environment, including key issues and risks. This expert offered advice and validated facts and concepts related to specific aspects of the audit.

Audit objective and scope

The objective of the audit was to assess the effectiveness of Queensland’s strategies to prevent and minimise gambling-related harm.

This primarily included examining strategies and programs the department delivers under the harm minimisation plan. We focused on the design, delivery, and overall outcomes of these strategies and programs.

The audit addressed the objective through the following sub-objectives and criteria.

Sub-objective 1: Are Queensland’s strategies for preventing and minimising gambling-related harm effectively designed, appropriately targeted and outcome-focused?

Criteria 1.1	The department has developed a detailed understanding of the gambling-related issues and needs of the Queensland community.
Criteria 1.2	The department has designed effectively targeted and evidence-based strategies to prevent and minimise gambling-related harm.
Criteria 1.3	The department has developed appropriate performance measures and targets and identified desired outcomes for its strategies.

Sub-objective 2: Is the department effectively preventing and minimising gambling-related harm?

Criteria 2.1	The department has been implementing initiatives and plans in line with its strategies to prevent and minimise gambling-related harm.
Criteria 2.2	The department monitors and reports on how its strategies are performing.
Criteria 2.3	The department evaluates the effectiveness of its strategies and their impact, and adjusts its strategies where relevant to support achievement of objectives.

Scope exclusions

Our audit did not assess:

- the activities of Racing Queensland, given the relative size and risk of race meeting gambling compared to other forms of gambling
- online gambling and gambling-related advertising activities that are controlled by other jurisdictions.

