

## B. How we prepared this report

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### Queensland Audit Office reports to parliament

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The Queensland Audit Office (QAO) is Queensland's independent auditor of public sector entities and local governments.

QAO's independent public reporting is an important part of our mandate. It brings transparency and accountability to public sector performance and forms a vital part of the overall integrity of the system of government.

QAO provides valued assurance, insights, advice, and recommendations for improvement via the reports it tables in the Legislative Assembly, as mandated by the *Auditor-General Act 2009*. These reports may be on the results of our financial audits, on the results of our performance audits, or on our insights. Our insights reports may provide key facts or a topic overview, the insights we have gleaned from across our audit work, the outcomes of an investigation we conducted following a request for audit, or an update on the status of Auditor-General's recommendations.

We share our planned reports to parliament in our 3-year forward work plan, which we update annually: [www.qao.qld.gov.au/audit-program](http://www.qao.qld.gov.au/audit-program).

A fact sheet about how we prepare, consult on, and table our reports to parliament is available on our website: [www.qao.qld.gov.au/reports-resources/fact-sheets](http://www.qao.qld.gov.au/reports-resources/fact-sheets).

#### Performance audits

Through our performance audit program, we evaluate the efficiency, effectiveness, and economy of public service delivery. We select the topics for these audits via a robust process that reflects strategic risks entities are facing. We develop or identify suitable criteria for each audit and evaluate the audited entities' performance against them. We report to parliament on the outcome.

Our performance audit reports help parliament hold entities to account for the use of public resources. In our reports, we provide recommendations or insights for improvement, and may include actions, advice, or better practice examples for entities to consider.

### About this report

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QAO prepares its reports on performance audits under the *Auditor-General Act 2009*:

- section 37A, which outlines that the Auditor-General may conduct a performance audit of all or any particular activities of a public sector entity.

This report communicates the findings, conclusions, and recommendations from our performance audit on *Follow-up audit: Delivering social housing services*. Our audit was a reasonable assurance engagement, conducted under the *Auditor-General Auditing Standards* and guided by the Australian Standard on Assurance Engagements ASAE 3500 *Performance Engagements*. We complied with the independence and other relevant ethical requirements related to assurance engagements. The conclusions in our report provide reasonable assurance about the audited entities' performance against the identified criteria. Our objectives and criteria are set out below.

#### The objective of this audit

The objective of the audit was to assess whether the Department of Housing and Public Works (the department) effectively addressed our recommendations from *Delivering social housing services* (Report 1: 2022–23).



## What we cover

This audit examined how the department designed and implemented its responses to our recommendations in *Delivering social housing services* (Report 1: 2022–23), and whether these responses improved its management of social housing.

## Entities we audited

The audit focused on the Department of Housing and Public Works.

## Our approach

### Audit criteria

Criteria	
1.1	The department effectively designed responses to our recommendations
1.2	The department effectively implemented its responses
1.3	The implemented responses have improved the department's management of social housing

We set qualitative and quantitative significance thresholds against each of the audit criteria and relevant sub-criteria in order to determine effectiveness. For more significant performance criteria the threshold will be higher. For example, in this audit we set the significance threshold at 100 per cent for pre-allocation checks given:

- this is the final check before allocating an applicant a house
- the high demand for social housing relative to supply
- impact on applicants who miss being allocated a house if an incorrect allocation is made
- complexity and difficulty in remedying an incorrect decision after the house has been allocated.

### Scope exclusions

We did not examine the following aspects of how the department delivers social housing services:

- management and allocation of housing products, services, and initiatives, other than those relating to social housing
- rent setting or collection for social housing tenants
- asset management and maintenance
- tenancy management by community housing providers, including First Nations housing providers.



## Method

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### Field visits and interviews

We conducted interviews with a range of stakeholders from across the housing sector, including departmental staff and service providers. This included:

- regional directors and area managers
- senior departmental staff
- staff at selected housing service centres
- non-government social housing providers and peak bodies.

We also conducted field visits at selected housing service centres.

### Document review

We reviewed key departmental documents, including policies, guidelines, project and communication plans, correspondence, internal sampling reports, and performance reports.

### Data analysis

We analysed department data, including:

- housing register and tenancy data
- workforce data (vacancies and turnover)
- application and allocation data
- tenancy review interactions and outcome data
- antisocial behaviour complaints and outcomes
- housing stock and new build data.

We also used results from the department's internal quality assurance sampling across the housing life cycle. This sampling assesses selected cases against policy and procedural requirements. We considered these results and noted limitations where relevant.

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

