

C. Audit objectives and methods

Performance engagement

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

Audit objective and scope

The objective of the audit was to assess whether the State Penalties Enforcement Registry (SPER) information and communication technology (ICT) project was governed effectively.

We assessed whether SPER:

- established an effective project board and governance processes to provide oversight of the SPER ICT project
- applied appropriate procurement processes for the SPER ICT solution and effectively managed the contract with the successful vendor
- used an approved Queensland Government project methodology to effectively manage and administer the SPER ICT project.

Scope exclusions

We did not, as part of this audit, examine the effectiveness of:

- activities conducted by the vendor for the SPER Reform Program
- the business transformation component of the SPER Reform Program
- SPER's decision to terminate its contract with the vendor (which is subject to the dispute resolution process between SPER and the vendor).

Entities subject to this audit

- Queensland Treasury (in particular, SPER)
- Queensland Government Chief Information Office (QGCI)

Audit approach

We conducted the audit in accordance with the *Auditor-General of Queensland Auditing Standards—December 2019*, which incorporate the requirements of standards issued by the Australian Auditing and Assurance Standards Board.

The audit included:

- interviews with staff from Queensland Treasury, the Queensland Government Chief Information Office and some of the consultants SPER used for the project
- review of project and contract documents, and analysis of project cost data
- requesting input from the vendor on its perspectives on the effectiveness of SPER's project governance.

