

C. How we prepared this audit insight

About the audit insights

The purpose of this audit insights was to examine general government spending in order to identify patterns and trends that may represent opportunities for savings. We also examined the government's strategic procurement practices to identify opportunities for greater strategic use of data and for collaboration across departments.

Our focus was on the following key questions:

- How effective is the design of the current approach to strategic procurement including use of data?
- What opportunities exist for savings in government spending at a whole-of-government perspective?
- What opportunities exist for departments to share procurement and spend opportunities within similar expenditure categories?

Scope and methods

We have not undertaken a full evaluative audit to examine the efficiency and effectiveness of procurement processes. Nor have we reviewed the merits behind awarding contracts with existing suppliers for any of the 20 departments.

As a result, we have not provided a conclusion under the auditing standards. Instead, we have analysed available information and presented relevant facts and recommendations.

We have:

- analysed expenditure data from the 20 government departments
- conducted interviews with staff from relevant entities, including procurement category leads and other such staff that can provide extra context to the expenditure data and procurement processes
- reviewed relevant documents, including procurement strategies, action plans, meeting minutes, internal guidelines, policies, procedures, and relevant whole-of-government supplier contracts.

Entities subject to the audit

We analysed expenditure and procurement data from the 20 government departments, these being:

- Department of Agriculture and Fisheries
- Department of Children, Youth Justice and Multicultural Affairs
- Department of Communities, Housing and Digital Economy
- Department of Education
- Department of Employment, Small Business and Training
- Department of Energy and Public Works
- Department of Environment and Science
- Department of Health
- Department of Justice and Attorney-General



- Department of Regional Development, Manufacturing and Water
- Department of Resources
- Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships
- Department of State Development, Infrastructure, Local Government and Planning
- Department of the Premier and Cabinet
- Department of Tourism, Innovation and Sport
- Department of Transport and Main Roads
- Queensland Corrective Services
- Queensland Fire and Emergency Services
- Queensland Police Service
- Queensland Treasury

