

## B. How we prepared this audit brief

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### About this audit brief

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The purpose of this audit brief was to provide insights into where Queensland Government grants go. We also assessed the strengths and weaknesses of the internal controls (people, systems, and processes) used by 5 departments in managing 8 grant programs. We selected the departments based on the size and risks of the grants they manage.

### Audit scope and methods

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In assessing the 8 grant programs against our grants management maturity model, we:

- conducted interviews with staff from relevant entities to understand their grants management processes
- reviewed relevant documents, including guidelines for grant programs, policies and procedures for grants management processes, risk registers, action plans, and performance reports
- examined evidence of grant assessments, approvals, and acquittals.

We have presented the *Queensland Government Investment Portal – Expenditure Data* gathered for this information brief on an interactive map of Queensland on our website. This allows a reader to explore and compare regional information on grants, as well as demographic information we consider relevant to understand the local context.

We sourced the *Queensland Government Investment Portal – Expenditure Data* from the Queensland Government's Open Data website. We have undertaken data cleansing to classify each grant into a sector and recipient type using the information provided by funding agencies. We have also performed limited data cleansing over recipient names to ensure these are spelt consistently, and we can accurately count the number of grant recipients.

We have not undertaken a full evaluative audit to examine the efficiency and effectiveness of grants management processes at all 19 departments and the Queensland Reconstruction Authority that disclose grant funding on Open Data.

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.

### Entities subject to the audit

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We analysed grant expenditure data from 20 government departments and a statutory body. We also examined the grants management processes at 5 of the departments. The entities and grant programs are:

- Department of Aboriginal and Torres Strait Islander Partnerships (abolished on 12 November 2020)
- Department of Agriculture and Fisheries
- Department of Children, Youth Justice and Multicultural Affairs (renamed on 12 November 2020) – including grants paid by the former Department of Youth Justice (which was abolished on 12 November 2020)
- Department of Communities, Housing and Digital Economy (renamed on 12 November 2020)

- Department of Education
  - Grant program: Queensland Kindergarten Funding Scheme
- Department of Employment, Small Business and Training
  - Grant program: Back to Work
  - Grant program: Skilling Queenslanders for Work
- Department of Energy and Public Works (established on 12 November 2020)
- Department of Environment and Science
  - Grant program: Regional Recycling Transport Assistance Package
- Department of Justice and Attorney-General
- Department of Regional Development, Manufacturing and Water (renamed on 12 November 2020)
- Department of Resources (renamed on 12 November 2020)
- Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships (renamed on 12 November 2020)
- Department of State Development, Infrastructure, Local Government and Planning (renamed on 12 November 2020)
  - Grant program: Jobs and Regional Growth Fund
- Department of the Premier and Cabinet
- Department of Tourism, Innovation and Sport (renamed on 12 November 2020)
  - Grant program: Growing Tourism Infrastructure Fund
  - Grant program: Active Restart Infrastructure Recovery Fund
  - Grant program: Ignite Ideas Fund
- Department of Transport and Main Roads
- Queensland Fire and Emergency Services
- Queensland Health
- Queensland Police Service
- Queensland Reconstruction Authority (statutory body)
- Queensland Treasury.

