B. Audit objectives and methods

Performance engagement

This audit was performed in accordance with the *Auditor-General Auditing Standards*—December 2019 and 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.

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

Audit objective and scope

The objective of this audit was to assess whether:

- the Department of Health (including the Queensland Ambulance Service) and the hospital and health services (HHSs) are effectively managing emergency length of stay (ELOS—the length of time people stay in emergency departments) and patient off stretcher time (POST—the amount of time it takes to transfer patients off ambulance stretchers, with a completed clinical handover, to emergency departments) performance

- the department and HHSs have effectively implemented the recommendations made in *Emergency department performance reporting* (Report 3: 2014–15).

The audit addressed the objective through the criteria set out in Figure B1.

Figure B1
Audit criteria

Criteria	Specific criteria
1. Are entities effectively managing ELOS and POST to reduce length of stay in emergency departments and patient time on stretchers?	1.1 The entities work effectively together to manage the targets
	1.2 The publicly reported performance of POST is reliable
2. Have the department and HHSs effectively implemented the recommendations of Report 3: 2014–15?	2.1 The department and HHSs have actioned the recommendations
	2.2 The department and HHSs have addressed the underlying issues that led to the recommendations

Source: Queensland Audit Office.

Scope exclusions

We did not review any patient records, assess any clinical decisions made within Queensland Health entities, or review performance in other aspects of a hospital setting that would impact emergency department (ED) and Queensland Ambulance Service (QAS) performance.

Entities subject to this audit

This audit covered:

- the Department of Health, including the Queensland Ambulance Service

- all hospital and health services.

We conducted the audit at the emergency departments of the following public hospitals and corresponding local ambulance service networks:

- Gold Coast University Hospital and the Gold Coast local ambulance service network

- Logan Hospital and the Metro South local ambulance service network

- Townsville Hospital and the Townsville local ambulance service network.

Audit approach

We completed most of our site visits, testing, and analysis work in 2019 and planned to report in the early part of 2020. In March 2020, the Auditor-General temporarily suspended the audit in support of Queensland Health's response to the COVID-19 pandemic, which presented an unprecedented challenge to our health system. We recommenced our audit in late 2020.

The audit included:

- interviews with staff from the department (including QAS) and three HHSs

- review of documents and analysis of data

- site visits to three emergency departments, including observation of patient handover

- interviews with key stakeholders.

Assessing implementation

We assessed whether each recommendation was fully implemented, partially implemented, not implemented (with the recommendation either accepted or not accepted), or no longer applicable. Figure B2 provides the definition we use for each status.

Figure B2
Definitions of implementation status

Status		Definition
Fully implemented		Recommendation has been implemented, or alternative action has been taken that addresses the underlying issues, and no further action is required. Any further actions are business as usual.
Partially implemented		Significant progress has been made in implementing the recommendation or taking alternative action, but further work is required before it can be considered business as usual. This includes where the action taken was less extensive than recommended, as it only addressed some of the underlying issues that led to the recommendation.
Not implemented	*Recommendation accepted*	No or minimal actions have been taken to implement the recommendation, or the action taken does not address the underlying issues that led to the recommendation.

Status	Definition
Recommendation not accepted	The government or the entity did not accept the recommendation.
No longer applicable	Circumstances have fundamentally changed, making the recommendation no longer applicable. For example, a change in government policy or program has meant the recommendation is no longer relevant.

Source: Queensland Audit Office.