

F. How we prepared the audit

Objective and scope

The objective of this audit was to assess:

- the effectiveness of the department's engagement with RSPCA Queensland to deliver animal welfare services and exercise powers under the Act
- how well the department manages that engagement.

We audited the Department of Agriculture and Fisheries' engagement with RSPCA Queensland in accordance with Standard on Assurance Engagements ASAE 3500 *Performance Engagements* issued by the Auditing and Assurance Standards Board.

We also developed key messages and audit insights from our previous audits in Chapter 4 of this report. For the audit insights, we also considered better practice guides to assist public sector regulators in assessing and enhancing their regulatory performance.

Entities subject to this audit

- Department of Agriculture and Fisheries.

RSPCA Queensland is not subject to this audit. However, we engaged with RSPCA Queensland as a stakeholder with special interest under the *Auditor-General Act 2009* (Qld).

Departmental and RSPCA Queensland staff provided full cooperation during this audit.

We received public submissions during the course of the audit and considered this information in the context of the overall evidence gathered during the audit.

Audit scope and methods

This audit has been performed in accordance with the *Auditor-General Auditing Standards*, incorporating, where relevant, the standards on assurance engagements issued by the Auditing and Assurance Standards Board.

The work we carried out to complete this audit included:

- review of documents and data provided by the department
- interviews with staff from the department
- review of jurisdictional inquiries on RSPCA's delivery of animal welfare services in other states and territories
- review of other audits on outsourcing of government services
- consultation with relevant stakeholders, such as RSPCA Queensland.

