

B. Audit scope and methods

About this follow-up audit

The objective of this audit was to assess the status and effectiveness of the implementation of recommendations resulting from *Conserving threatened species* (Report 7: 2018–19). See Appendix C for a summary of the original report.

The audit addressed the objective through the following sub-objectives and criteria.

Figure B1
Audit sub-objectives and criteria

Sub-objectives	Criteria
1. The department has acted on the recommendations.	1.1 The department has implemented the recommendations in keeping with their response or have taken appropriate alternative actions. 1.2 The department has implemented the recommendations in a timely manner.
2. The department has effectively addressed the performance and systems issues that led to the recommendations.	2.1 The department addressed the issues that led to the recommendations. 2.2 The department's actions have resulted in performance or systems improvements.

Source: Queensland Audit Office.

Entity subject to this audit

The Department of Environment and Science.

Our approach

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. This standard establishes mandatory requirements and provides explanatory guidance for undertaking and reporting on performance engagements.

In conducting the audit, we:

- reviewed documents and data provided by the department
- reviewed publicly available information
- interviewed staff from the department
- interviewed a selection of stakeholders
- referred to our previous report – *Conserving threatened species* (Report 7: 2018–19).



Definitions for assessing the status of the recommendations

We regularly ask entities to assess the status of our recommendations made in our reports. The definitions we ask them to use are in Figure B2.

We assessed the status of the recommendations made to the Department of Environment and Science using the same definitions.

Figure B2
Status of recommendations definitions

Status	Definition
Fully implemented	The 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 also 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.
	Recommendation not accepted 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.

