

B. Audit scope and methods

Performance engagement

This audit has been 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 criteria

The entity subject to this audit is the Department of Communities, Housing and Digital Economy.

The objective of the audit is to examine whether social housing is effectively managed to meet the housing needs of vulnerable Queenslanders. We have addressed this through the following sub-objectives and criteria.

Sub-objective 1:			
The department effectively manages how individual social housing needs are assessed			
Criteria		Detailed criteria	
1.1	Need for social housing is rigorously and consistently assessed	1.1.1	Social housing intake processes support consistent decision making and effective prioritisation.
		1.1.2	Applicants are prioritised per policies and needs.
1.2	Need is reviewed while individuals wait for a social housing offer	1.2.1	Review processes for social housing needs support effective management of the register.
		1.2.2	Need is reviewed per policy and at prescribed intervals.
Sub-objective 2:			
The department effectively allocates and manages social housing			
Criteria		Detailed criteria	
2.1	Housing is allocated by need	2.1.1	The social housing processes include sufficient guidance to support allocations that meet customers' needs.
		2.1.2	Social housing is allocated in accordance with the policy, and this is done consistently across all applicants.
2.2	Existing housing stock is effectively utilised to meet need	2.2.1	Existing housing stock is effectively tenanted to maximise housing outcomes.
		2.2.2	Tenancies are periodically reviewed to balance individual need and overall housing outcomes.
2.3	Planned investments align with the need profile	2.3.1	The department has a detailed understanding of current and future social housing needs.
		2.3.2	The department is building dwellings that align with known and anticipated housing needs.

Scope exclusions

Key areas of social housing we did not examine include:

- tenancy management (including tenant behaviour, rent setting or collection)
- property maintenance
- non-social housing products and services the department offers.

We also did not assess how community housing providers, including Aboriginal and Torres Strait Islander housing providers, manage tenancies in their housing.

