

B. Audit objectives and methods

Performance engagement

This audit has been performed in accordance with 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.

Audit objective

In this audit, we assessed how well entities regulate and manage Queensland's coal seam gas activities and environmental obligations, to ensure a safe, efficient and viable industry. We examined whether entities were efficient and effective in:

- approving, monitoring, and regulating coal seam gas activities and environmental obligations
- engaging, supporting, and managing stakeholders.

Entities subject to this audit

The entities included in the scope of the audit were:

- Department of Natural Resources, Mines and Energy
- Department of Environment and Science
- GasFields Commission Queensland.

Audit approach

Field interviews

We conducted interviews with senior executives and departmental staff from the entities included in the scope of audit.

We consulted with:

- the Department of State Development, Manufacturing, Infrastructure and Planning
- the Department of Agriculture and Fisheries
- landholders and landholder groups, such as the Queensland Farmers' Federation
- CSG companies and peak industry groups, such as Australian Petroleum Production and Exploration Association
- Academics, such as those at The University of Queensland Centre for Coal Seam Gas
- Land Court Queensland
- Land Access Ombudsman.



Document review

We obtained and reviewed relevant documents and files from the entities within the scope of the audit, such as relevant legislation, organisational planning documents, policies, and frameworks.

Data analysis

We obtained data relating to how the entities regulate and manage coal seam gas activities to determine their effectiveness and efficiency.

Level of assurance

Due to data limitation, we can only provide limited assurance over the regulators' effectiveness in regulating the industry. The audit procedures we performed were undertaken on a sample basis, but the completeness of the population was unable to be verified. The audit conclusion expressed in this report has been formed on this basis.

