

B. Audit scope 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 we have achieved the objectives of our audit. Our objectives and criteria are set out below.

Audit objective and scope

The objective of the audit was to examine whether the state’s tourism and environmental entities are effectively developing sustainable ecotourism in Queensland. We addressed this through the following sub-objectives and criteria.

Sub-objective 1:			
Entities are driving innovation and investment in ecotourism and promoting visitor experiences			
Criteria		Detailed criteria	
1.1	Entities have developed and implemented plans to drive investment and innovation for sustainable ecotourism goals.	1.1.1	Entities have developed ecotourism plans that clearly articulate how government policies, programs, and services will be implemented and delivered on time, on budget, and to expectations.
		1.1.2	Entities seek and consider the views of key stakeholders, including industry groups and Traditional Owners, in developing ecotourism strategies and plans.
		1.1.3	Funding arrangements, including any shared funding arrangements, are clearly defined, and held to account.
1.2	Entities attract investment and drive innovation in ecotourism experiences.	1.2.1	Entities work with the tourism industry and primary partners, including Traditional Owners, to identify and progress low-impact, viable ecotourism opportunities.
		1.2.2	Entities provide tourism operators, developers, and investors with knowledge, guidelines, and support on developing ecotourism products, including the regulatory process.
1.3	Entities promote, attract, and support visitor experiences.	1.3.1	Entities build Queensland’s competitive position and market share by driving awareness of ecotourism and converting consumers.
		1.3.2	Entities advance innovation in visitor experience delivery to meet consumer demand.
		1.3.3	Entities utilise insights, research, and analysis into global economic impacts, market trends, and consumer behaviour to inform decision-making.



Sub-objective 2:
Entities conserve and maintain protected areas while allowing for contemporary ecotourism developments that both showcase and preserve Queensland’s protected areas

Criteria	Detailed criteria
2.1 The Department of Environment and Science assesses and approves authorities for ecotourism in line with legislative requirements and contemporary assessment criteria.	2.1.1 The Department of Environment and Science manages, evaluates, and authorises ecotourism proposals in accordance with legislative requirements, and best practice and merit criteria.
	2.1.2 The Department of Environment and Science undertakes appropriate public consultation with Traditional Owners, communities, and key stakeholders as part of the assessment and approval process.
2.2 The Department of Environment and Science monitors and reviews compliance with authority conditions and takes appropriate action when needed.	2.2.1 Authorities granted for ecotourism facilities are performance based and hold the lessee accountable for delivering on authority conditions.
	2.2.2 The Department of Environment and Science monitors and reviews compliance with authority conditions through a range of assessment, compliance, investigation, and enforcement activities.

Sub-objective 3:
Statewide coordination and governance of ecotourism goals and activities operates effectively, and entities monitor and report on outcomes

Criteria	Detailed criteria
3.1 Entities operate an effective governance framework and supporting processes that provide appropriate oversight and scrutiny of the implementation of ecotourism strategies, plans, and initiatives.	3.1.1 The governance arrangements between and within entities involved in the implementation of ecotourism strategies and plans are appropriately formalised and documented, including clear roles and responsibilities.
	3.1.2 Entities effectively coordinate effort to jointly manage activities and achieve goals.
3.2 Entities monitor, measure, and report on how ecotourism strategies, plans, and initiatives are performing.	3.2.1 Governance arrangements provide for adequate reporting and review mechanisms, including regular updates of risk assessments.
	3.2.2 Entities have identified benefits and developed measures of success, including evidence-based performance targets, and regularly report against them.
3.3 Entities evaluate actions and revise where appropriate.	3.3.1 Entities periodically evaluate their ecotourism strategies, plans, and initiatives to ensure they are working as intended and achieving desired outcomes.
	3.3.2 Entities revise and update their strategies and plans based on lessons learned.



The entities we audited

We included the following entities in the scope of this audit:

- Department of Environment and Science
- Department of Tourism, Innovation and Sport
- Tourism and Events Queensland.

We did not include local councils.

We met with the following stakeholders to gain their insights and perspectives on ecotourism in Queensland:

- Queensland Tourism Industry Council
- Ecotourism Australia
- Turner Family Foundation.

