

## B. Audit scope and methods

### Performance engagement

This audit was performed in accordance with the *Auditor-General Auditing Standards* 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 criteria

The entity subject to this audit was the Queensland Police Service (QPS).

The objective of the audit was to examine how effectively and efficiently the Queensland Police Service meets demand for its services and how effectively it manages those demands.

#### Sub-objective 1: Does QPS effectively and efficiently meet the demand for its services?

##### Criteria

- |     |   |
|-----|---|
| 1.1 | Does it effectively and efficiently deploy its workforce? |
| 1.2 | Does it have sufficient and adequate resources?           |
| 1.3 | Is its operational planning effective?                    |

#### Sub-objective 2: Is QPS effective in identifying and managing new, changed, or emerging demands for its services?

##### Criteria

- |     |  |
|-----|--|
| 2.1 | Does it effectively identify demands for its services? |
| 2.2 | Does it effectively manage demands for its services?   |

### Scope exclusions and limitations

This audit did not:

- deeply analyse how QPS was addressing recommendations from recent reviews and enquiries or what impact they might be having on current and future demand, as this work was in progress
- review the framework for prioritising calls or how QPS assesses a call and assigns it to the relevant priority
- examine how QPS manages its protective security officers, as they were a new business unit and operate separately from the overall organisation.



## Method

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### Field interviews and site visits

We conducted interviews with staff and stakeholders from across the Queensland Police Service. This included:

- site visits to 4 districts including 5 stations and 1 highway patrol as follows:
  - Townsville district head quarters, including Mundingburra and Stuart station, Palm Island, and Townsville Highway Patrol
  - Logan district head quarters, including Logan Central station
  - Ipswich district head quarters, including Springfield station
  - Gold Coast district head quarters
- site visits with the Research and Data Analytics unit and the Organisational Capability Command
- meetings with the
  - Cairns district head quarters
  - Human Resource Policy and Performance divisions
  - Financial and Cyber Crime Group
  - Crime and Intelligence Command
  - Internal Audit
  - Mobile Capability Centre
  - Financial Resource Services.

### Document review

We reviewed relevant legislation, organisation reviews and evaluations, strategic plans, budget submissions, performance reports and indicators, guidelines, and correspondence.

We assessed previous and recent reviews and considered their recommendations and findings. We did not perform an independent assessment to validate the status of these recommendations.

### Data analysis

We analysed data from QPS covering the period from 2018–19 to 2022–23. This included:

- calls for service and demand model data
- policing system data
- rostering, human resources, payroll, and finance systems data.

We mainly interrogated QPS dashboards rather than extracts directly from source systems. We progressively validated our data methods and data analysis outputs with QPS.

### Subject matter experts

We engaged and sought advice from an ex-police officer now working for Griffith University. This person understood the complexities of current and future demand on policing; challenges in managing and deploying police resources; the optimal mix between sworn and staff members; and technological advances.

