B. How we prepared this overview

Objective and scope

The objective of the topic overview is to identify the facts relating to the Queensland Government's response to COVID-19. This report provides a broad outline of government's activities in response to COVID-19, including estimated costs of those activities. It will not assess the value for money of these activities or the effectiveness of the government's response.

This report sets out the facts relating to (where we have been able to identify them):

- the government's activities and related costs across four key response areas—health care, support for individuals, support for businesses and public safety
- · the government agencies involved in the government's response
- the sources of funding for the government's response
- uptake of the government's response measures.

Entities subject to the enquiry

- Queensland Treasury
- Department of the Premier and Cabinet

Our approach

We conducted the enquiry in accordance with the *Auditor-General of Queensland Auditing Standards*—December 2019, which incorporate the requirements of standards issued by the Australian Auditing and Assurance Standards Board.

The enquiry included:

- review of government announcements in response to COVID-19
- review of key documents published by government agencies in response to COVID-19
- interviews with staff from Queensland Treasury and the Department of the Premier and Cabinet.