

B. How we prepared this report

Audit scope

The Queensland Government committed to a renewable energy target in June 2017. Our audit objective was to set out how the Department of Energy and Public Works is managing Queensland's transition to 50 per cent renewable energy by 2030.

We did not examine other factors associated with the transition to renewables, such as energy security, energy affordability, or the broader economic and social impacts of a changing energy system. We note the Queensland Government aims to balance these issues through a range of initiatives that are not discussed in this report.

Entities subject to this audit

We audited the Department of Energy and Public Works.

Government owned corporations, including electricity generators, were not within the scope of our audit.

Audit approach

We performed this audit in accordance with the *Auditor-General Auditing Standards*.

During the audit, we:

- interviewed relevant departmental staff responsible for program governance, risk management, performance monitoring, and reporting
- interviewed key energy stakeholders, including government owned corporations, Queensland Treasury, and regulators
- reviewed key departmental policies, procedures, and frameworks on the transition to renewable energy
- reviewed departmental monitoring and reporting, including modelling and forecasting where available. We also reviewed external reporting from the Australian Energy Market Operator (AEMO) and other central energy bodies.

