

B. 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.

The conclusions in our report provide reasonable assurance that the objectives of our audit have been achieved. Our objectives and criteria are set out below.

Audit objective and scope

The objective of the audit was to examine whether the Department of Employment, Small Business and Training (the department) is achieving successful learning and employment outcomes through its public and private providers.

The audit addressed this by assessing whether public investment in vocational education and training (VET) is:

- meeting Queensland's skilling needs
- achieving student learning and employment outcomes
- cost effective.

We focused the audit primarily on VET investment and outcomes between 2014–15 and 2018–19, but went beyond that period for purposes of context or comparison.

Scope exclusions

The scope of the audit did not include all activities relating to VET in Queensland. Specifically, it did not include:

- VET in Schools (which allows students to undertake VET studies at school, through a registered training organisation, or as a school-based apprentice or trainee)
- regulation of registered training organisations (which is the role of the Australian Skills Quality Authority)
- Jobs Queensland.

Entities subject to this audit

Our audit focused primarily on the department, which has overall responsibility for managing the public investment in VET. The department aims to provide individuals with training and employment opportunities aligned with Queensland's employment, skilling, and economic priorities.

We also included in our audit:

- TAFE Queensland
- Central Queensland University
- five private VET providers that receive state subsidies
- four community-based organisations that receive funding under the Skilling Queenslanders for Work program (which provides support for disadvantaged people to access training and find employment).



Audit approach

We conducted the audit in accordance with the Auditor-General of Queensland Auditing Standards—September 2012, which incorporate the requirements of standards issued by the Australian Auditing and Assurance Standards Board.

The audit included:

- interviews with staff from the department (including regional staff)
- reviews of documents and analysis of data
- interviews with key stakeholders
- interviews with staff from TAFE Queensland and Central Queensland University
- interviews with private pre-qualified suppliers and community-based organisations.

