

Confidentiality of QAO reports to parliament

Our organisation

As the independent auditor of Queensland's state and local government public sector entities, we produce reports to parliament on the results of our audit work, our insights and advice, and recommendations for improvement.

We conduct our audit work and prepare our reports under the *Auditor-General Act 2009* (the Act). Our work complies with the *Auditor-General Auditing Standards* and, where relevant, the Australian auditing and assurance standards.

Before we table our reports in parliament, we give named entities an opportunity to respond to our findings and recommendations. Copies of proposed audit reports to parliament—or even parts of the reports—are covered by special confidentiality requirements. This fact sheet outlines those requirements.

Consultation with entities on our reports to parliament

Circulating proposed reports is an important part of our audit and reporting processes and it assists both us and our clients. It helps us check that the information we are presenting is factual, correct and balanced. And it gives all named entities the opportunity to respond to the report, prior to it being tabled in parliament. If we receive an entity's formal response within the mandated 21-day period (per the Act), we include it or a fair summary in the tabled report.

Our recommendations for performance or service improvements

When we send a proposed report out for comment, we also ask entities to nominate if they accept or reject any recommendations we have made and to indicate time frames for when they will fully implement them. This helps us inform parliament about how entities are progressing with recommendations we have made.

We have developed an online system for entities to self-assess their progress in implementing our recommendations. Each year, we will table a report in parliament on their progress. You can find out more about this process and report in our fact sheet [Entity self-assessments on implementation of QAO recommendations](#).

Fact sheet

Confidentiality of proposed reports, or parts of our proposed reports

Copies of proposed audit reports to parliament—or even parts of the reports—are covered by special confidentiality requirements. We often get queries from entities and chief executives about how the confidentiality requirements apply.

We circulate our proposed reports to involved entities to ensure we produce an accurate and balanced report to parliament. However, the findings, conclusions and recommendations in these proposed reports are of a preliminary nature and have not been finalised—they are dependent on entity feedback. Unauthorised distribution of a proposed report would mean information that is potentially inaccurate, unbalanced or that we have not provided assurance over, is released in the public domain.

To help protect against this, there are strict confidentiality requirements (under section 65 of the Act) for those receiving copies of proposed reports or parts of proposed reports.

What do the confidentiality requirements mean?

Someone who receives a copy of a proposed audit report, or even part of an audit report, cannot disclose any information before the report has been tabled in parliament. However, the proposed report, or parts of the report, can be distributed if it is necessary to help the entity prepare a response to the Auditor-General or to obtain legal advice on matters raised in the report.

To prepare a response, the chief executive may need to confer with the relevant staff and branches within their entity and provide them with copies of the relevant parts of the proposed report. In doing so, they need to manage this risk appropriately. For example, they may choose to reduce the risk of unauthorised disclosure by only providing each relevant staff member with the part they need.

It is important that everyone receiving copies of the proposed report, or parts of the report, is aware of the confidentiality requirements, and the risk and penalties of disclosure (maximum penalty of 200 units or one year's imprisonment. From 1 July 2021, one penalty unit equals \$137.85).





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