

A photograph of a rural landscape at sunset. The sky is filled with soft, golden light and scattered clouds. In the foreground, there is a dirt road leading through a field of tall grass. In the background, there are rolling hills and a few trees. A large tree is visible on the right side of the frame.

FORWARD WORK PLAN

June 2024

Queensland Audit Office

**Forward work plan
2024–27**

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Auditor-General's foreword

It has been my privilege to serve as Queensland's Auditor-General for the last 7 years. During my tenure, I have tabled over 110 reports in parliament, containing more than 400 recommendations on a broad range of topics and for many, if not all, public sector entities and local governments.

Our reports give parliament the crucial opportunity to fulfil its important role in holding the government to account for its use of public resources and its oversight of entity performance. Our independent assurance plays a vital role in informing parliament and the Queensland community about the efficiency, effectiveness, and compliance of entities in delivering public services.

We believe in our own continuous improvement in the services we provide the state. In 2023, we welcomed an independent evaluation of our own organisation through our 5-yearly strategic review. This review examined QAO's operations and performance since the previous 2017 strategic review, which covers most of my term as Auditor-General. I am proud the reviewers concluded that:

- QAO has navigated recent challenges and served the state well
- Queensland gets good value from its investment in QAO
- QAO's functions are performed economically, effectively, and efficiently.

We are committed to ensuring QAO's services are valued, trusted, and remain relevant in the ever-changing environment we operate in. The advice and recommendations included in our reports to parliament support our clients in enhancing their financial management and service delivery by focusing on the things that matter to the community.

To do this, we prioritise our reports for the next 3 years using a transparent and structured approach. Our work also helps entities learn from others when they adopt the better practices we identify, and by avoiding the mistakes made by other entities. Of course, real change requires the resolve and action of public sector entities themselves through a culture of learning and self-improvement, rather than being forced into action by my public reporting.

In developing our plan, we considered a range of risks and challenges that public sector entities and local governments face. Our plan captures those risks and our expected audit response. We include both performance and financial audits, as they work together to provide a full picture of state and local government performance and accountability.

Over the next 3 years, QAO will remain agile in supplementing our plan with new or updated audits that respond to shifts in the Queensland public sector and emerging risks. We also acknowledge that government priorities and strategies may change over this time. Remaining flexible ensures we can adapt and address evolving challenges effectively.

I am confident this plan focuses on what matters most, but as my time as Auditor-General comes to an end, my incumbent will deliver on the proposed outputs and outcomes. Under the *Auditor-General Act 2009*, the Auditor-General has ultimate discretion for determining the audit priorities of QAO, and thus this will remain the prerogative of my successor. I hope that this new plan provides a roadmap for them. QAO has been delivering high-quality audits and valued independent assurance for the last 164 years and I am confident that it will continue to do so in the coming years.

I would like to thank all QAO staff, our audit service providers, the Queensland Parliament, our clients, and other stakeholders in supporting my office. Together I believe we have strived for better public services for Queenslanders.

Brendan Worrall
Auditor-General
24 June 2024



Three-year plan on a page

Planned reports by parliamentary committee and tabling year

The table below outlines the proposed financial audit, performance audit, and other reports that we plan to table over the next 3 financial years by parliamentary committee. We list the reports by the year we expect to table them in parliament. However, to enable us to table reports progressively throughout the year, we may commence the audits in the prior year. We work with entities in advance of starting an audit to refine the scope, particularly for the outer-year topics, to ensure we are focusing on the right topic at the right time. As a result of our ongoing engagement, we may rename, move, or discontinue some topics.

Tabling in 2024–25	Tabling in 2025–26	Tabling in 2026–27	Yearly reports
Clean Economy Jobs, Resources and Transport Committee			
<ul style="list-style-type: none"> Overseeing the use of artificial intelligence 	<ul style="list-style-type: none"> Managing consultants and contractors Managing third party cyber security risks Reducing road fatalities 	<ul style="list-style-type: none"> Defending critical infrastructure from cyber risk Ensuring disability access to transport 	<ul style="list-style-type: none"> Energy
Community Safety and Legal Affairs Committee			
	<ul style="list-style-type: none"> Mitigating risk from future floods Preventing prisoners from reoffending 	<ul style="list-style-type: none"> Delivering equitable legal aid services Managing volunteer services 	
Community Support and Services Committee			
<ul style="list-style-type: none"> Attracting the screen industry 	<ul style="list-style-type: none"> Protecting information held by government 		
Cost of Living and Economics Committee			
<ul style="list-style-type: none"> Examining the state budget framework* 		<ul style="list-style-type: none"> <i>Government grant report #3</i>[^] Improving public sector culture Lobbying in the Queensland Government Strengthening government reporting 	<ul style="list-style-type: none"> Managing Queensland's debt and investments State entities Status of Auditor-General's recommendations
Education, Employment, Training and Skills Committee			
<ul style="list-style-type: none"> Managing the supply of teachers Protecting students from bullying* 		<ul style="list-style-type: none"> Reducing labour and skill shortages 	<ul style="list-style-type: none"> Education
Health, Environment and Agriculture Committee			
<ul style="list-style-type: none"> Delivering forensic medical examinations* Reducing landfill waste 	<ul style="list-style-type: none"> Accessing mental health services 	<ul style="list-style-type: none"> Ensuring the quality and safety of health services 	<ul style="list-style-type: none"> Health
Housing, Big Build and Manufacturing Committee			
<ul style="list-style-type: none"> Effectiveness of local government audit committees* Managing Queensland's regional water quality* Preparing for the Brisbane Games* Transferring risk in infrastructure projects 	<ul style="list-style-type: none"> Enhancing the sustainability of local governments Follow-on audit: Licensing builders and building trades 	<ul style="list-style-type: none"> <i>Olympic and Paralympic Games report #2</i>[^] Planning for liveable communities 	<ul style="list-style-type: none"> Local government Major projects Queensland's regions

Note: * As per our *Forward work plan 2023–26*, we expected to table this report in 2023–24. The audit is in progress, but we will not table the report before 30 June 2024.

[^] The final scope and name of these reports will be refined closer to the time of the audit.

Challenges facing the public sector and local government

Queensland public sector entities and local governments face many existing and emerging risks and challenges in delivering public services. These include continuing cyber threats; the emergence of new technologies; the impact of extreme weather events; a growing and ageing population; cost of living pressures on Queenslanders; and delivering major infrastructure projects in a time of rising costs with high demand for materials, skills, and labour.

Queensland's population is changing. Changes in population size, distribution, and age can strain public services like healthcare, housing, and transportation. To support their service delivery, entities need to plan for these changes both now and in the future.

Cyber security remains one of the biggest threats to public sector entities and local governments. The evolving nature of cyber threats, including ransomware, phishing, and malware, poses a constant challenge. Attackers are becoming more sophisticated, making it difficult for government entities to keep up with emerging threats. Entities must not only protect the information they hold, but also ensure they can maintain continuity of the services they deliver to the public.

The move towards artificial intelligence and automation is reshaping the workforce. Education and training programs need to align with this to ensure the current and future labour markets possess the knowledge and skills to capitalise on this new technology. While artificial intelligence promises new opportunities for delivering more efficient services, it also brings risks and ethical challenges that governments must manage.

The Brisbane 2032 Olympic and Paralympic Games presents a unique set of challenges and opportunities. Successful delivery of the games requires robust planning and strong governance. Uncertainty in identifying the preferred venues for hosting events and changes to key governance bodies are impacting on current planning for the games.

Governments also face environmental challenges from extreme weather events and climate change. Balancing short term economic development with long term environmental preservation is crucial for future generations. The Queensland Government is investing heavily in renewable energy projects as part of its infrastructure program. The *Clean Economy Jobs Act 2024* now legislates emission reduction targets to be met between 2030 and 2050. In coming years, some public sector entities will need to prepare climate-related financial disclosures.

Queenslanders expect public sector entities and local governments to act with integrity, be accountable for their actions, and be transparent in their decision-making. These elements are necessary to maintain public confidence in the system of government and public sector service delivery. This will be of particular importance to Queenslanders in 2024 with local and state government elections being held. The outcome of the elections may result in the restructuring of public sector entities and changes to key personnel, which will need to be appropriately managed. We have already seen turnover of several chief executive officers following the recent local government elections.

Addressing all the above challenges requires collaboration between governments, businesses, communities, and individuals to create equitable and sustainable service delivery that benefits present and future generations. Our audit work will continue to examine whether entities are delivering on the intended outcomes for our communities efficiently, effectively, economically, and in accordance with relevant legislation.



Queensland's population

The 2023–24 budget identified that:

- we have the highest net interstate migration across Australia
- 27 per cent of us live outside of South East Queensland
- estimates predict our population will grow by 1.2 million people, to 6.5 million by 2036
- the number of 65+ year olds is expected to increase by 0.5 million, to 1.3 million by 2036.

Where we will focus our work

Introduction

Each year, we develop a 3-year forward work plan that considers the strategic risks facing public sector entities and local governments. We identify the strategic risks by:

- scanning the environment that public sector entities and local governments operate in
- understanding the challenges in public sector administration
- consulting widely with stakeholders to identify and understand their concerns
- examining entities' operations and performance
- analysing the results of our annual financial audits
- analysing the requests for audits we receive from members of the public, elected representatives, public sector employees, and other integrity offices.

We also invite the public and all our stakeholders to contribute to our work by making a submission to audits that are in progress at www.qao.qld.gov.au/contact-us.

Through our plan, we provide transparency to parliament on the work we intend to perform and why we consider it important. Our plan also aims to give our clients as much advance notice as possible of the areas we plan to examine. This allows them time to prepare for the audit, including identifying and compiling key supporting information that we may require.

Performance audits involve the commitment of resources. It is important that we work together well with the clients we audit through good levels of shared communication to limit any disruption and maximise the value obtained from an audit.

Focusing our audits on the right areas at the right time

Our 3-year plan ensures we are auditing the right areas at the right time. We use the intelligence that we gather to decide the audit areas we will focus on in the coming year. These 'focus areas' guide our work in financial audits, performance audits, and other assurance activities.

For 2024–27 we have identified the following 6 focus areas:

 Technology risk and opportunities	 Healthy and safe Queenslanders
 Sustainable communities and environment	 Infrastructure investment
 Governance of government	 Economic risk and response

We expect our audit focus areas will remain generally consistent over the life of this plan. However, we acknowledge that during any year government priorities may change through the introduction of new legislation or new initiatives, or the emergence of new risks. This may require us to revise our audit focus areas. If this happens, we will update this plan and tell our clients of our changed focus. As a minimum, we will reassess our audit focus areas annually and, where appropriate, revise them and share the updated focus areas in our revised forward work plans.

We also prioritise our audit activity to where we believe our insights can most effectively support public sector entities, local governments and the Queensland Parliament. This process ensures we can respond to the most important risks at the right time.

Auditing the right areas at the right time may also require us to audit government programs earlier in their life cycles. By doing this, we can provide more timely insights into how the program is performing. Entities can then consider our insights and recommendations and incorporate these into the program in a way that allows them to meet their objectives economically, efficiently, and effectively.

In [Appendix D](#), we outline how we prepare our reports and the type of information we include in our different reports. To provide greatest value to our clients, we also share the insights from our reports beyond the tabling period, and beyond the entities we make recommendations to. We explain how we do this in [Appendix E](#).

In developing the current plan, we have also considered the potential impact of the 2024 state and local government elections. This includes reducing the number of new audits we will commence in 2024–25. This also recognises that some audits commenced in 2023–24 may continue into 2024–25. As identified in our *Auditor-General Auditing Standards*, the Auditor-General does not typically table reports to parliament during the caretaker period. Accordingly, we have factored in the caretaker period leading up to the state government election on 26 October 2024 when developing our plan for 2024–25.

Strategic review of QAO

The *Auditor-General Act 2009* requires an independent review of QAO to be conducted at least every 5 years. The most recent review occurred in 2023. The Premier tabled the reviewers’ final report in parliament on 15 February 2024.

We welcome the report as an opportunity to have our position and performance independently evaluated and improve our services into the future. We shared the review recommendations with our Audit and Risk Management Committee and we will report to it quarterly. QAO’s internal audit will validate our actions on implementing and closing-out the review recommendations or any outstanding issues.

The Cost of Living and Economics Committee is QAO’s relevant parliamentary committee. We will write to it every 6 months on our progress in actioning the recommendations, and offer in-person briefings. We will also share our progress with all stakeholders, including the Queensland community, in our annual report.

Further information on the 2023 strategic review is available on our website at www.qao.qld.gov.au/about-us/external-reviews.

The final report made 5 recommendations for QAO to consider in developing our forward work plan.

No.	Recommendation	Status
3.5	The incoming Auditor-General consider opportunities to enhance the development of the forward work plan via more direct external engagement with the senior leadership of government entities in identifying and developing the risks for the public sector.	<p>We currently engage with key stakeholders in developing the plan. Our current process is outlined in Appendix F.</p> <p>We will consider how we can enhance our engagement with key stakeholders in developing our Forward work plan 2025–28.</p>



No.	Recommendation	Status
3.6	In identifying topics for future performance audits, the QAO consider any other recent external reviews of the topic and identify how the QAO's performance audit would add further value to the understanding of the topic, which might include validation of entities' responses to previous reviews.	<p>We identify and consider recent external reviews of potential audit topics when developing our forward work plan. We also consider these in developing the scope of planned audits.</p> <p>However, we will look to enhance the transparency in how we consider relevant external reviews in developing future topics included in our forward work plans. We will talk to our clients about the proposed timing of audits and how we can use the reviews to add value through our audits. We will also listen to their concerns if they believe the timing is not right given the existence of other recent reviews.</p>
5.5	The QAO should consider increasing the engagement of Subject Matter Experts (SME) at the earliest opportunity in Performance Audits and this should be continued throughout the Performance audit process.	<p>We value using subject matter experts to support our performance audits, and we are increasingly doing this more regularly.</p> <p>We engaged experts on approximately 80 per cent of performance audits we commenced in 2023–24.</p> <p>We have used subject matter experts to help us narrow the scope of our audits before we commence them so we focus our work where we can provide the most value. We also use them at each of the various stages of our audits – planning, conduct, and reporting. However, we will be clearer with our clients when we engage a subject matter expert and who we engage.</p> <p>In assessing potential performance audit topics for inclusion in our forward work plan, we look at the complexity of the proposed topic and assess whether we have the knowledge, skills, and experience to perform the audit or whether we would need to engage a subject matter expert. We will continue to look for ways to enhance our use of subject matter experts.</p>
5.9	The QAO should increase the number of follow-up audits of the implementation of recommendations and prioritise follow-up of high and significant risk recommendations.	<p>This plan includes a follow-on audit in 2024–25 and 2025–26. Our ability to increase the number of follow-on audits is subject to several factors.</p> <p>Further information on how we have considered follow-on audits in developing this plan is provided below.</p>
8.10	The Auditor-General include an overview of the forward work plan as an appendix in the Annual Report.	We will include a high-level overview of this plan in our 2023–24 annual report. This will include a copy of our 3-year plan on a page.



Follow-on audits

As identified above, the 2023 strategic review of QAO recommended that we increase the number of 'follow-up' audits we conduct. We call these 'follow-on' audits as they may include an assessment of new areas in addition to following-up on the results of our original audit.

Each year, we ask entities to report to us on their progress in implementing the recommendations we made in previously tabled reports. We use the responses we receive from entities' self-assessments to help inform which audits we select for a more detailed follow-on audit and resultant report to parliament. We include these self-assessments in our annual [Status of Auditor-General recommendations reports](#) which is best explored through our [interactive dashboard](#).

This plan includes the reports we intended to table on follow-on audits in 2024–25 and 2025–26. We will also consider whether there is value in conducting follow-on audits from some of our other previous reports to parliament. Previous reports that we may consider conducting follow-on audits of include:

- *Measuring emergency department patient wait time* (Report 2: 2021–22)
- *Managing Queensland's transition to renewable energy* (Report 5: 2021–22)
- *Improving access to specialist outpatient services* (Report 8: 2021–22)
- *Regulating dam safety* (Report 9: 2021–22)
- *Delivering social housing services* (Report 1: 2022–23)
- *Health outcomes for First Nations people* (Report 14: 2022–23).

Our ability to conduct these follow-on audits will depend on us having sufficient capacity and funding available in addition to our proposed new audits.

Focus areas for our audits



Technology risk and opportunities

Emerging technologies are advancing rapidly. They can help deliver better outcomes at lower costs. Equally, they can present unforeseen risks. Artificial intelligence (AI) is a prime example of an emerging technology with potential to deliver more efficient public services. However, its use also raises ethical concerns about potential bias, transparency, and accountability, particularly where it involves automated decision-making.

While AI has the potential to enhance the transparency and auditability of public sector service delivery, entities need to balance the benefits against the risks. Public sector entities and local governments must keep abreast of these technology developments and the use of AI to effectively manage the opportunities and risks they present.

We will focus on:

- assessing the design and implementation of general information technology controls as part of our annual financial audits
- how effectively public sector entities are implementing new information systems and maintaining legacy systems
- systems and practices to respond to and recover from cyber attacks, including managing third party cyber security threats, and cyber risk to critical infrastructure
- information technology developments, including use of artificial intelligence by public sector entities.

This table outlines the alignment of our reports against the technology risk and opportunities focus area.



Tabling 2024–25	Tabling 2025–26	Tabling 2026–27
Reports that directly relate to this focus area		
<ul style="list-style-type: none"> Overseeing the use of artificial intelligence 	<ul style="list-style-type: none"> Managing third party cyber security risks 	<ul style="list-style-type: none"> Defending critical infrastructure from cyber risk
Reports that indirectly relate to this focus area		
<ul style="list-style-type: none"> Education 2024 Energy 2024 Health 2024 Local government 2024 Protecting students from bullying* State entities 2024 	<ul style="list-style-type: none"> Education 2025 Energy 2025 Health 2025 Local government 2025 Protecting information held by government State entities 2025 	<ul style="list-style-type: none"> Education 2026 Energy 2026 Health 2026 Local government 2026 State entities 2026

Note: * This report was expected to be tabled in 2023–24 in accordance with our *Forward work plan 2023-26*. The audit is in progress, but the report will not be tabled before 30 June 2024.



Sustainable communities and environment

A sustainable community manages its human, natural, and financial resources to meet its current needs, without compromising the needs of future generations. To achieve this, all levels of government must work together cooperatively in planning and delivering public services to optimise community outcomes. Recent cyclones have caused widespread flooding and highlighted the vulnerability of our infrastructure and communities.

Population growth in Queensland is putting pressure on current services and infrastructure and forecasts indicate this will continue. Investment in infrastructure where it is needed most to meet these increasing demands can support productivity and enhance standards of living.

The Queensland Government has a range of strategies and plans to create sustainable outcomes for Queenslanders and the environment. *The Queensland Plan* is the state's 30-year vision for how Queensland will become home to vibrant and prosperous communities. It outlines how the Queensland Government intends to manage Queensland's natural resources effectively, protect the environment, invest in renewable solutions, and manage urban sprawl. The *Queensland Sustainability Report*, issued annually, also highlights the government's approach to managing sustainability risks and opportunities, including climate change.

Mandatory climate-related financial disclosures by some public sector entities may be required for reporting periods from 2025–26. Initially, only large public sector entities that prepare financial statements under the *Corporations Act 2001* are expected to make these disclosures. We will work with relevant entities to ensure they have appropriate systems and controls in place to meet their disclosure requirements. We will also liaise with relevant central government agencies on how these disclosure requirements may be applied to other public sector entities and local governments. We will progressively report on how these requirements are being applied across government.

We will focus on:

- strategies to promote sustainable communities, including managing the supply of teachers, reducing labour and skill shortages, and enhancing the sustainability of local governments
- how public sector entities are transitioning to new climate-related financial disclosure requirements
- programs and services to protect the environment, including mitigating risks from future floods and reducing landfill waste.

We may also consider completing a performance audit on other public sector entities’ and/or local governments’ preparedness for these climate-related disclosures, but we have not included it on the plan as the Australian Government has not yet established the applicable standards. Once these become clearer, we will consider adding an audit to our forward work plan.

This table outlines the alignment of our reports against the sustainable communities and environment focus area.

Tabling 2024–25	Tabling 2025–26	Tabling 2026–27
Reports that directly relate to this focus area		
<ul style="list-style-type: none"> Local government 2024 Managing the supply of teachers Managing Queensland’s regional water quality* Queensland’s regions 2024 Reducing landfill waste 	<ul style="list-style-type: none"> Enhancing the sustainability of local governments Local government 2025 Mitigating risks for future floods Queensland’s regions 2025 	<ul style="list-style-type: none"> Ensuring the quality and safety of health services Local government 2026 Managing volunteer services <i>Olympic and Paralympic Games report #2</i>[^] Planning for liveable communities Queensland’s regions 2026 Reducing labour and skill shortages
Reports that indirectly relate to this focus area		
<ul style="list-style-type: none"> Education 2024 Energy 2024 Major projects 2024 	<ul style="list-style-type: none"> Education 2025 Energy 2025 Major projects 2025 	<ul style="list-style-type: none"> Education 2026 Energy 2026 Ensuring disability access to transport Major projects 2026

Note: * As per our *Forward work plan 2023–26*, we expected to table this report in 2023–24. The audit is in progress, but we will not table the report before 30 June 2024.

[^] The final scope and name of this report will be refined closer to the time of the audit.

Governance of government

The public expects governments at all levels to uphold high standards of governance and not see it as mere compliance. Good governance promotes accountability, integrity, and transparency, and can help entities continuously improve. Public sector entities and local governments must continually adapt to their changing environments, adopt new ways of managing risk, and work together to achieve important outcomes.

While the government of the day has the right to decide how best to organise the functions it governs, restructures are rarely quick, inexpensive, or simple. Restructuring of government functions can also have a significant impact on the governance and culture of public sector entities. It is important that public sector entities appropriately manage these restructures to ensure they do not impact on the public’s confidence in the integrity, accountability, and transparency of the government and the services they deliver.

In June 2022, Professor Coaldrake issued his report – *Let the sunshine in – Review of culture and accountability in the Queensland public sector*. The report recommended several areas be subject to regular monitoring by the Auditor-General. This included departments’ engagement of consultants and contractors, and the outcome of lobbyist communications. We have included proposed audits in these areas as part of our plan.

We will focus on:

- assessing the quality and effectiveness of internal controls
- examining entities’ governance and board structures and their culture and risk management practices
- assessing the impact of recent and future machinery of government changes and how effectively entities have managed them
- assessing the transparency and defensibility of decision making in key areas, such as procurement and government grants, use of ex-gratia payments, and ensuring compliance with legislation and policy
- assessing the use of contractors and consultants, and lobbying in the Queensland Government.

We have developed a tool that allows entities to self-assess their change management practices to see where they can improve and progress when implementing machinery of government changes. This tool is [available on our website](#) for entities to use.

This table outlines the alignment of our reports against the governance of government focus area.

Tabling 2024–25	Tabling 2025–26	Tabling 2026–27
Reports that directly relate to this focus area		
<ul style="list-style-type: none"> • 2024 status of Auditor-General’s recommendations • Effectiveness of local government audit committees* • Local government 2024 • Preparing for the Brisbane Games* • State entities 2024 	<ul style="list-style-type: none"> • 2025 status of Auditor-General’s recommendations • Enhancing the sustainability of local governments • Follow-on audit: Licensing builders and building trades • Local government 2025 • Managing consultants and contractors • Managing third party cyber security risks • Protecting information held by government • State entities 2025 	<ul style="list-style-type: none"> • 2026 status of Auditor-General’s recommendations • <i>Government grant report #3</i>[^] • Defending critical infrastructure from cyber risks • Improving public sector culture • Lobbying in the Queensland Government • Local government 2026 • <i>Olympic and Paralympic Games report #2</i>[^] • State entities 2026 • Strengthening government reporting
Reports that indirectly relate to this focus area		

Most of our reports provide insights on elements of governance. As such, we have not listed individual reports here.

Note: * As per our *Forward work plan 2023–26*, we expected to table this report in 2023–24. The audit is in progress, but we will not table the report before 30 June 2024.

[^] The final scope and name of this report will be refined closer to the time of the audit.



Healthy and safe Queenslanders

Communities thrive where people’s safety, health, and wellbeing are prioritised, protected, and maintained. Governments play a multifaceted role in keeping people safe and healthy by addressing a wide range of threats and hazards through health services, law enforcement, public safety measures, emergency response capabilities, and proactive risk management strategies. This can only be achieved where state and local governments, hospitals, police and emergency services, and other key service providers work together.

It is important that all Queenslanders have equal access to quality, timely services that respond to emerging threats and challenges. This includes ensuring that vulnerable Queenslanders are supported and have equitable access to necessary public services.

We will focus on:

- strategies to help Queensland’s health system manage increasing pressure and improve the health outcomes of all Queenslanders
- programs and services supporting vulnerable Queenslanders, including ensuring equitable access for First Nations people
- strategies and methods to ensure communities are safe and appropriately supported by police, legal representation, emergency services, and other community specialists.

This table outlines the alignment of our reports against the healthy and safe Queenslanders focus area.

Tabling 2024–25	Tabling 2025–26	Tabling 2026–27
Reports that directly relate to this focus area		
<ul style="list-style-type: none"> • Delivering forensic medical examinations* • Health 2024 • Managing Queensland’s regional water quality* • Protecting students from bullying* 	<ul style="list-style-type: none"> • Accessing mental health services • Health 2025 • Mitigating risk from future floods • Preventing prisoners from reoffending • Reducing road fatalities 	<ul style="list-style-type: none"> • Delivering equitable legal aid services • Ensuring disability access to transport • Ensuring the quality and safety of health services • Health 2026 • Managing volunteer services
Reports that indirectly relate to this focus area		
<ul style="list-style-type: none"> • Queensland’s regions 2024 • Reducing landfill waste 	<ul style="list-style-type: none"> • Queensland’s regions 2025 	<ul style="list-style-type: none"> • Planning for liveable communities • Queensland’s regions 2026

Note: * As per our *Forward work plan 2023–26*, we expected to table this report in 2023–24. The audit is in progress, but we will not table the report before 30 June 2024.

Infrastructure investment

The Queensland Budget 2024–25 includes significant infrastructure investment with a capital program of \$107.3 billion over the next 4 years to 2027–28. Effective and well-maintained infrastructure is important for the health of our economy and Queensland’s national and international competitiveness. It can be critical for building industry confidence, creating new jobs, and improving liveability. Governments are facing several challenges in delivering their capital programs, including heightened competition for key resources, which can increase costs and delay the delivery of key projects.

Appropriate investment in infrastructure by state and local governments will also be a key element in Queensland hosting a successful 2032 Olympic and Paralympic Games. The government commissioned an independent review of Brisbane 2032 Olympic and Paralympic venue infrastructure in early 2024, with a final report given to the Minister for State Development and Infrastructure on 18 March 2024. On the same day, the government announced it had accepted 27 of the 30 recommendations made in the report. Key decisions announced by the government in response to the report included:

- exploring upgrades planned to the Queensland Sports and Athletics Centre (QSAC) and Suncorp Stadium, subject to due diligence and consultation with games partners
- ruling out a proposed new stadium for Victoria Park
- not proceeding with the previously proposed rebuild of the Gabba.



On 23 May 2024, parliament passed the *Brisbane Olympic and Paralympic Games Arrangements Amendment Act 2024*. This Act amends the previous governance arrangements of the Games including establishing a new Games Venue and Legacy Delivery Authority on 6 June 2024.

We will consider the impact of these changes in planning our future audits over the Games.

We will focus on:

- the delivery of capital programs led by the private sector by considering whether adequate oversight is maintained and how risk is allocated to the most appropriate entity
- providing updates on the delivery of significant infrastructure projects, including Cross River Rail, Brisbane Metro, Gold Coast light rail, the Queensland Train Manufacturing Program, Queensland pumped hydro, and CopperString
- assessing the propriety and probity of procurement decisions and contract management
- assessing how effectively public sector entities are managing their infrastructure assets
- planning for capital programs and assessing overall progress against planned expenditure.

This table outlines the alignment of our reports against the infrastructure investment focus area.

Tabling 2024–25	Tabling 2025–26	Tabling 2026–27
Reports that directly relate to this focus area		
<ul style="list-style-type: none"> • Major projects 2024 • Transferring risk in infrastructure projects 	<ul style="list-style-type: none"> • Major projects 2025 • Reducing road fatalities 	<ul style="list-style-type: none"> • Defending critical infrastructure from cyber risk • Ensuring disability access to transport • Major projects 2026 • <i>Olympic and Paralympic Games report #2</i>[^] • Planning for liveable communities
Reports that indirectly relate to this focus area		
<ul style="list-style-type: none"> • Education 2024 • Energy 2024 • Local government 2024 • Queensland's regions 2024 • Reducing landfill waste 	<ul style="list-style-type: none"> • Education 2025 • Energy 2025 • Enhancing the sustainability of local governments • Follow-on audit: Licensing builders and building trades • Local government 2025 • Mitigating risk from future floods • Queensland's regions 2025 	<ul style="list-style-type: none"> • Education 2026 • Energy 2026 • Local government 2026 • Queensland's regions 2026 • Reducing labour and skill shortages • Strengthening government reporting

Note: [^] The final scope and name of this report will be refined closer to the time of the audit.

Economic risk and response

Queensland's economy continues to recover following the global COVID-19 pandemic. This recovery has been supported by record high royalty revenues driven by exceptionally high coal prices. International trade volatility, geopolitical tensions, and global inflation present ongoing challenges. Rising interest rates and inflation within Australia further contribute to the challenge. These factors also contribute to heightened cost-of-living pressures experienced by many Queenslanders.

The Queensland Budget 2023–24 included \$8.2 billion in concessions to support Queenslanders manage these cost-of-living pressures. In May 2024 the government announced an additional \$2.5 billion in electricity rebates through a \$1,000 credit automatically applied to energy bills from 1 July 2024. The Queensland Budget 2024–25 provides for an additional \$11.2 billion in concessions to support cost-of-living relief.

In addition to addressing immediate cost-of-living challenges, the government’s economic strategy also aims to grow a sustainable and diversified economy that is resilient, productive, competitive, and able to respond to future opportunities and challenges.

We will focus on:

- cost-of-living measures implemented, including concessions provided to support Queenslanders manage cost-of-living pressures
- assessing the level of government debt and how it is being managed
- providing insights on how the government is investing its surplus funds, how the investments are being managed, and the performance of the investments
- how local governments are managing risks of financial sustainability.

This table outlines the alignment of our reports against the economic risk and response focus area.

Tabling 2024–25	Tabling 2025–26	Tabling 2026–27
Reports that directly relate to this focus area		
<ul style="list-style-type: none"> • Attracting the screen industry • Examining the state budget framework* • Managing Queensland’s debt and investments 2024 • State entities 2024 • Transferring risk in infrastructure projects 	<ul style="list-style-type: none"> • Enhancing sustainability of local governments • Managing Queensland’s debt and investments 2025 • State entities 2025 	<ul style="list-style-type: none"> • <i>Government grant report #3</i>[^] • Managing Queensland’s debt and investments 2026 • <i>Olympic and Paralympic Games report #2</i>[^] • Reducing labour and skill shortages • State entities 2026
Reports that indirectly relate to this focus area		
<ul style="list-style-type: none"> • Education 2024 • Energy 2024 • Local government 2024 • Queensland’s regions 2024 	<ul style="list-style-type: none"> • Education 2025 • Energy 2025 • Local government 2025 • Queensland’s regions 2025 	<ul style="list-style-type: none"> • Education 2026 • Energy 2026 • Local government 2026 • Queensland’s regions 2026

Note: * As per our *Forward work plan 2023–26*, we expected to table this report in 2023–24. The audit is in progress, but we will not table the report before 30 June 2024.

[^] The final scope and name of this report will be refined closer to the time of the audit.



Appendix A – Planned reports to parliament for 2024–27

This appendix summarises the reports that we plan to table in parliament between 2024–27.

Reports we will table each year of this plan

Every year, we audit the financial statements, financial sustainability, and risks of Queensland government departments, statutory bodies (including public universities), government owned corporations, and local governments. We target our work on areas with a higher risk of fraud or error in financial statements. We have found that risk increases when there is a higher degree of complexity, or subjectivity (in terms of judgements, assumptions, and estimates), or when there are significant changes or developments.

Our financial audits and reports also respond to risks specific to the public sector, including:

- the probity of matters associated with the stewardship of public sector entities
- the propriety of administrative decisions taken within an audited entity and the associated audit reporting processes
- acts or omissions that have given rise to a waste of public resources
- compliance with relevant acts, regulations, and government policies.

Each year, we assess the quality and effectiveness of internal controls. Our financial audit reports will include our assessments, and areas requiring significant attention by entities. Weaknesses in information systems remains the most common control issue we report on, and cyber security threats are increasing. Accordingly, the security of information systems will continue to be an area of focus for our audits.

We use audit analytics to support our analysis of the performance and sustainability of entities. Where suitable, we have developed dashboards that accompany our reports to parliament. These dashboards are an interactive tool allowing users to explore financial and performance data, and to view summarised information by sector, topic, or theme.

We plan to table the following yearly reports in parliament:

Energy



In Queensland, government owned corporations generate, transmit, and distribute electricity. They work to ensure affordable and reliable energy supply against the backdrop of fluctuating demand on the power grid, shifting coal and gas prices, and the supply of renewable energy sources.

These reports analyse the energy entities' financial performance and position, and provide insights into the transition to renewable energy and the impact on energy entities' profit and security of energy supply.

In our 2024 report we will also report on electricity rebates the Queensland Government provides to address cost-of-living pressures on Queensland households.

Each year our report will build on any focus areas from our previous energy reports and emerging issues in the energy sector.

Managing Queensland's debt and investments



The Queensland Government holds significant investments that it may use to meet the state's long-term liabilities or to fund future government initiatives. An example is the Debt Retirement Fund that was established to offset state debt.

The state borrows money to fund its longer-term commitments, including investment in major infrastructure projects. The government also has several long-term liabilities, such as obligations under various insurance schemes.

These reports will examine how the Queensland Government is managing its debt and investments and will include insights into what the government has invested in and how the investments are managed.

They will examine the main transactions (including significant investments made or changes to investments) and the performance of these investments including cash flows to general government.

State entities



Effective financial reporting in the public sector drives accountability, transparency, and improved trust in government. Most state sector entities prepare financial statements that are publicly available and tabled in parliament.

These reports summarise the results of our audits of financial statements for Queensland state government entities, including government departments, government owned corporations, and statutory bodies. The reports also include analysis of the Queensland Government's financial performance and position and highlight the main transactions for the year.

In our 2024 report we will follow-up on key matters raised in our 2023 report, including:

- the use of contractors and consultants
- machinery of government changes and changes in key management personnel
- climate reporting
- ex-gratia payments (payments not required by contract or legislation).

The reports will also include commentary on our annual assessment of the quality and effectiveness of internal controls across the state sector. This will include our assessment of general information technology controls.

Each year our report will build on focus areas from our previous reports.

Status of Auditor-General's recommendations



Entities report to us on their progress in implementing recommendations from our performance audit reports. Each year we will highlight common themes across recommendations and provide insights into the progress entities report.

Our annual reports will include the status of recommendations we have made to entities in:

- reports tabled in 2022–23 (2024–25)
- reports tabled in 2023–24 (2025–26)
- reports tabled in 2024–25 (2026–27).

The reports will also provide further updates on outstanding recommendations (recommendations not implemented or partially implemented) identified in our previous reports.



Education



Entities within Queensland's education sector help individuals transition through all stages of schooling, providing knowledge and skills to prepare them for future education, training, or the workforce.

These reports analyse the education entities' financial performance and position and include assessments of their internal controls, and financial sustainability. They will also provide insights into education entities' asset management and in meeting the educational requirements and needs of population growth in Queensland's regions.

Each year our reports will build on any focus areas from our previous education reports.

Health



The entities in Queensland's health sector work together to provide a range of healthcare services to Queenslanders and support the wellbeing of Queensland communities.

These reports analyse the health entities' financial performance and position and include assessments of their internal controls, financial performance and sustainability, and asset management in health entities.

They will provide insights into how the health system is responding to increased health service demand, driven by an increasing and ageing population, a shortage of general practitioners, and changing health needs.

The reports will also include commentary on our annual assessment of the quality and effectiveness of internal controls of key health entities. This will include our assessment of general information technology controls.

Each year our reports will build on any focus areas from previous health reports.

Local government



Queensland's local governments – councils – are the first line of connection to communities, providing Queenslanders with a wide range of services such as roads, water and waste, libraries, and parks. These reports summarise the audit results of Queensland's 77 councils and the entities they control.

These reports will also include the results of our assessment of councils' financial statement preparation processes and internal controls, and financial performance of the sector. This includes an assessment of financial sustainability based on measures developed by the Department of Housing, Local Government, Planning and Public Works.

This report will also include commentary on our annual assessment of the quality and effectiveness of internal controls of local governments. This will include our assessment of general information technology controls.

Each year our report will build on focus areas from our previous local government reports.

Major projects



These reports will provide insights into the status of major infrastructure projects of the state and local governments across Queensland. We will also provide data and analysis of the planning, coordination, and delivery of the state's capital program.

Major projects likely to be included in the reports include Cross River Rail, Gold Coast Light Rail Stages 3 and 4, Brisbane Metro, upgrades to the Bruce Highway, the Queensland Train Manufacturing Program, Queensland pumped hydro, CopperString 2032, and projects associated with delivering the 2032 Brisbane Olympic and Paralympic Games.

Each year our reports will build on any focus areas from our previous major projects reports.

Queensland's regions



Regional areas within Queensland account for 1.7 million square kilometres across the state. They are home to a network of regional economies and have strengths in industries including agriculture, resources, and tourism.

These reports will analyse data on state and local government service delivery and support for Queensland's regions, and consider other regional growth and sustainability measures, including employment and economic activity.

In 2024, this report will include a focus on government assistance when responding to and rebuilding from a natural disaster. Each year our reports will build on focus areas from our previous Queensland's regions reports.

Reports on performance audits

Our performance audits help parliament to hold public sector entities, including local governments, to account for the use of public resources. We also aim to identify ways to improve government service delivery. Increasingly, this requires us to examine government programs earlier in their life cycles and report to parliament with quicker and more targeted performance reviews. This means that significant components of our work will be carried out in response to events and emerging risks.

Performance audit reports in 2024–25

We plan to table the following performance audit reports in parliament in 2024–25:

Overseeing the use of artificial intelligence



Government entities are adopting artificial intelligence (AI) to enhance efficiency, drive innovation, and improve service delivery. Effective governance and oversight of the design, implementation, and use of the technology is crucial to protect the function of public sector entities and the rights of Queenslanders.

The Commonwealth *Royal Commission into the Robodebt Scheme* made recommendations to the Australian Government on monitoring and auditing automated decision-making processes to ensure fairness, avoiding of bias, and client usability. In 2023 the Queensland Government released guidance on the use of generative AI in Queensland.

This audit will examine how public sector entities are using AI and the governance arrangements and oversight practices over its use.

Who we might audit:

- Department of Transport and Main Roads (as the department responsible for digital services)
- selected public sector entities.



Attracting the screen industry



Investing in the screen industry can provide significant economic and employment benefits to Queensland. It can also boost tourism and grow the creative and cultural ecosystem. The COVID-19 pandemic significantly impacted screen production in Queensland.

The Queensland Government provides funding to support the industry and attract productions. It is crucial these investments are focused on value for money and maximise the economic and social benefits to Queensland.

This audit will examine whether incentives the Queensland Government offers to attract screen industries to Queensland are delivering value for money and whether the government is effectively managing probity risks.

Who we might audit:

- Screen Queensland Pty Ltd
- Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts (the current parent entity for Screen Queensland)
- Department of the Premier and Cabinet (the former parent entity of Screen Queensland).

Examining the state budget framework



As per our *Forward work plan 2023–26*, we commenced this audit in 2023–24. While the audit is in progress, we do not expect to table the report before 30 June 2024.

This audit is examining whether the state budget process is effectively designed and managed by Queensland Treasury and the Department of the Premier and Cabinet to support the government's identified fiscal principles and objectives.

Who we are auditing:

- Queensland Treasury
- Department of the Premier and Cabinet.

Managing the supply of teachers



Queensland's education environment has been impacted by the rapid increase in population from interstate migration, the impact of vaccine mandates, and fewer students choosing to study teaching at university. Teachers are also leaving the profession. These factors may lead to a shortage of teachers in schools in the coming years.

The Commonwealth and state education ministers collectively endorsed *the National Teacher Workforce Action Plan* in December 2022. This outlines a unified plan to address the nationwide problem of teacher shortages.

This audit will assess the Department of Education's effectiveness in meeting its responsibilities outlined in the *National Teacher Workforce Action Plan* for managing teacher supply issues in Queensland.

Who we might audit:

- Department of Education
- Queensland College of Teachers.

Protecting students from bullying



As per our *Forward work plan 2023–26*, we commenced this audit in 2023–24. While the audit is in progress, we do not expect to table the report before 30 June 2024.

This audit is examining whether the Department of Education’s strategies are effective in supporting the protection of students from bullying.

Who we are auditing:

- Department of Education.

Delivering forensic medical examinations



This audit follows-on from our audit *Delivering forensic services* (Report 21: 2018–19).

Forensic services play a critical role in criminal investigations. Police, prosecutors, and the courts rely on forensic services to help them identify, exonerate, prosecute, and convict people suspected of committing crimes.

In our previous audit we assessed whether agencies deliver forensic services efficiently and effectively to support criminal investigations and prosecutions. Part of our audit focussed on the delivery of forensic medical examinations. In the report we recommended that the Department of Health continues to develop and deliver reforms to forensic medical examinations to improve services to victims.

In the Women’s Safety and Justice Taskforce’s report *Hear her voice (Report 2)*, the taskforce recommended that the Queensland Audit Office follow up the recommendations from our original report. This recommendation was made in the context of the Taskforce’s findings about the delivery of forensic medical examinations to victims of sexual assault.

This follow-on audit is assessing whether Queensland Health has effectively planned and progressed implementing all recommendations and Ministerial directives to improve the delivery of forensic medical examinations to victims.

As per our *Forward work plan 2023–26*, we commenced this audit in 2023–24. While the audit is in progress, we do not expect to table the report before 30 June 2024.

Who we are auditing:

- Queensland Health
- Selected Hospital and Health Services

Reducing landfill waste



The Queensland Government has developed the *Queensland Waste Management and Resource Recovery Strategy*. Together with the waste management levy, this strategy sets out a framework for Queensland to become a zero-waste society. The framework’s objective is to reuse and recycle as much waste as possible and is applicable to industry, state, and local governments.

Of the 77 local governments across the state, 74 operate landfill sites and recycling centres. Local governments face a range of financial and operational pressures to manage their waste, including diminishing landfill capacity, increased regulatory requirements (including environmental factors), and waste management levies.

This audit will assess the effectiveness of state government strategies for reducing landfill waste. This will include assessing how:

- effective local governments are in implementing the state government’s strategies
- how effective the state government is in assisting local governments to manage waste to achieve relevant targets.

Who we might audit:

- Department of Environment, Science and Innovation
- Department of Housing, Local Government, Planning and Public Works
- selected local governments.



Effectiveness of local government audit committees



As per our *Forward work plan 2023–26*, we commenced this insights report in 2023–24. While the report is in progress, we do not expect to table it before 30 June 2024.

Having previously reported on the [Effectiveness of audit committees in state government entities \(Report 2: 2020–21\)](#), this report will provide insights into the effectiveness of audit committees at local governments.

Who is included in the report:

- Department of Housing, Local Government, Planning and Public Works
- selected local governments.

Managing Queensland's regional water quality



As per our *Forward work plan 2023–26*, we commenced this audit in 2023–24. While the audit is in progress, we do not expect to table the report before 30 June 2024.

This audit is assessing how effectively state and local government entities ensure communities can access safe water.

Who we are auditing:

- Department of Regional Development, Manufacturing and Water
- selected local governments.

Preparing for the Brisbane Games



As per our *Forward work plan 2023–26*, we commenced this audit in 2023–24. While the audit is in progress, we do not expect to table the report before 30 June 2024.

We intend to deliver a series of audits examining the planning, delivery, and benefits of the Games. The audits will focus on governance, project management, allocation of funds, and the longer-term legacy the Games is expected to bring to Brisbane and Queensland. This will be our first report on the initial preparation and planning for delivering the Games.

Who we are auditing:

- Department of State Development and Infrastructure
- Brisbane Organising Committee for the 2032 Olympic and Paralympic Games
- Department of the Premier and Cabinet.

Transferring risk in infrastructure projects



The Queensland Budget 2024–25 includes a capital program of \$107.3 billion over the 4 years to 2027–28.

The government plans to use the private sector to manage and deliver some of these projects. It is therefore crucial that public sector entities manage risks through the life cycle of these projects to ensure successful delivery. This can be achieved through the appropriate transfer of risk to another party to manage. The key frameworks to manage these risks are set by the Department of State Development and Infrastructure, and the Department of Housing, Local Government, Planning and Public Works.

This audit will assess how the Department of Transport and Main Roads and Queensland Health identify, transfer and manage risks in selected infrastructure projects.

Who we might audit:

- Department of State Development and Infrastructure
- Department of Housing, Local Government, Planning and Public Works
- Department of Transport and Main Roads
- Queensland Health.

Performance audit reports in 2025–26

We plan to table the following performance audit reports in parliament in 2025–26:

Reducing road fatalities



Using Queensland's roads is a part of daily life. Safety is essential to mitigate the high risk of danger, damage, injury, and loss of life. Road crashes cost Queenslanders an estimated \$6 billion in 2020. Road trauma was also estimated to account for almost 15 per cent of annual hospital admissions. The number of road crashes and fatalities from January to June 2024 is 10.2 per cent greater than the previous 5-year average for the same period. Around half the state's population lives in regional Queensland, but deaths on regional roads make up around two-thirds of the state's road toll.

As part of the *Queensland Road Safety Strategy 2022–2031*, the Queensland Government committed \$1.2 billion to deliver its Targeted Road Safety Program over 4 years. This strategy targets reducing fatalities by 50 per cent and serious injuries by 30 per cent by 2031.

With Queensland's population growing, achieving these targets will face significant challenges. Understanding which roads need prioritising and developing effective interventions will be essential to keeping road users safe.

This audit will assess whether the government's strategies are effectively reducing road fatalities and serious injuries.

Who we might audit:

- Department of Transport and Main Roads
- Queensland Police Service.

Managing consultants and contractors



Consultants and contractors can provide expert advice, knowledge, and ideas about government policy and specific challenges. They can also help deliver key programs that the government could not otherwise deliver. However, an overreliance on contractors can be costly and may have detrimental impacts, such as a loss of capacity and capability across the public sector.

In his report *Let the sunshine in*, Professor Coaldrake recommended that departments should more robustly account for the benefits derived from engaging consultants and contractors, with regular monitoring by the Auditor-General. The Queensland Budget 2024–25 identifies that the government is implementing the *Smarter Spending, Better Jobs Plan* to deliver savings of \$3 billion across the next 4 years. One of the identified areas to achieve savings is for agencies to reduce reliance on contractors and consultants in line with Professor Coaldrake's recommendation.

This audit will examine how effectively public sector entities are using consultants and contractors. It will assess how much the government is spending on them, the benefits and value it gets from them, and how effectively it manages them. We will also look at whether entities are using the expertise and knowledge of consultants and contractors to build their own capability.

Who we might audit:

- Department of Energy and Climate (as the responsible department for procurement)
- selected public sector entities.



Managing third party cyber security risks



Cyber security risk is one of the top 3 threats to businesses. The cost of cyber security breaches can be significant, in addition to loss of trust and reputation.

The Australian Cyber Security Centre reported that ransomware attack is the most significant threat facing Australian businesses and governments. They cost the Australian economy up to \$2.6 billion annually.

This audit will examine how effectively public sector entities:

- identify third parties who have access to their data and network
- assess the security vulnerabilities the entity is exposed to through third parties
- establish relevant controls to manage third party cyber security risks
- minimise the impact of third-party security breaches.

Who we might audit:

- Department of Transport and Main Roads (as the department responsible for digital services)
- selected public sector entities
- selected local governments.

Mitigating risk from future floods



Flooding causes more damage in Queensland than any other natural disaster. The estimated social, financial, and economic cost to Queensland of the 2022 floods was \$7.7 billion.

The *2023 State Disaster Risk Report* identifies that managing flood risk is Queensland's highest priority. The report states that climate projections indicate extreme rain events will become more intense, influencing the risk of both flash and riverine flooding.

The *Queensland Flood Risk Management Framework* (QFRMF) was developed to provide clarity and understanding of expectations and responsibilities when guiding and supporting flood risk management.

This audit will assess how the government is planning and preparing for future floods by mitigating the risk associated with these events.

Who we might audit:

- Queensland Reconstruction Authority
- Office of the Inspector-General of Emergency Management
- Department of Housing, Local Government, Planning and Public Works
- selected local governments.

Preventing prisoners from reoffending



In 2022–23, Queensland Corrective Services reported that 49 per cent of adults released from prison returned to prison or a correctional facility within 2 years. It estimates that annually it costs \$91,600 to keep an adult in a corrective service facility.

This audit will examine how effectively Queensland public sector entities are managing the reintegration and rehabilitation of prisoners while in detention to reduce the risk of reoffending.

Who we might audit:

- Department of Justice and Attorney-General
- Queensland Corrective Services
- selected public sector entities.

Protecting information held by government



Public sector entities hold vast amounts of information, some of which is highly sensitive. Entities must understand their information, classify it correctly, and have appropriate controls to secure it.

The ramifications of not protecting information can be significant. Poor practice can lead to sensitive information being exposed. It can jeopardise a person's safety, have reputational risks, and result in significant revenue loss.

This audit will examine how effectively public sector entities maintain the confidentiality, integrity, and availability of their information. We will assess how entities classify, store, report, and retain information.

Who we might audit:

- Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts (as the department responsible for administering the *Public Records Act 2002*)
- Department of Transport and Main Roads (as the department responsible for digital services)
- selected public sector entities.

Accessing mental health services



Each year, 1 in 5 adults experiences a mental illness, and approximately half experience one at some point in their lives. This can have a devastating impact on people and their families.

In June 2022, the Mental Health Select Committee finalised its inquiry into the opportunities to improve mental health outcomes for Queenslanders. It made 57 recommendations.

In response to the inquiry, the government developed the *Better Care Together* plan. The state budget 2022–23 committed \$1.6 billion over 5 years to deliver better mental health services. This included introducing a mental health levy from 1 January 2023 to provide a sustainable funding source for enhancing the provision of mental health services.

This audit will assess how well Queensland's state-funded mental health services are meeting the needs of Queenslanders. We will consider key recommendations made by the Mental Health Select Committee and the government's progress in implementing them.

Who we might audit:

- Department of Health
- Queensland Mental Health Commission
- selected hospital and health services.

Enhancing sustainability of local governments



Local governments play a critical role in the viability and vibrancy of local communities.

Therefore, it is important for state and local governments to work together to address the sustainability challenges councils face.

The Department of Housing, Local Government, Planning and Public Works has introduced a new guideline – *Financial Management (Sustainability) Guideline (2023)* – that applies to the sector from the 2023–24 financial year. The new guideline considers the challenges that councils face, especially in rural and remote areas, and introduces more measures for the financial sustainability of councils.

This audit will be the fifth in a series of local government sustainability audits that we have undertaken. It will examine the sector's progress in meeting its sustainability challenges.

It will assess how effectively the sector has acted to address previous QAO findings and recommendations.

Who we might audit:

- Department of Housing, Local Government, Planning and Public Works
- selected local governments.



Follow-on audit: Licensing builders and building trades



In 2019–20, we tabled our report *Licensing builders and building trades* (Report 16: 2019–20). In that audit we assessed whether the Queensland Building and Construction Commission (QBCC) was effectively regulating the building industry by issuing and managing licences in a fair and balanced way.

We made 11 recommendations to help QBCC become a stronger and more effective regulator. They included strengthening controls and improving planning and reporting. We also highlighted the critical need for QBCC to commit resources and build capability as it moves to become a risk-focused, insights-driven regulator. Since our audit, Queensland has continued to see construction firms collapse which is impacting the construction of new homes and delivery of major infrastructure projects.

In 2022, an independent review of QBCC's governance arrangements was conducted which made 17 recommendations. These recommendations are consistent with those made in our report. The government has established an Implementation Steering Committee to regularly report on QBCC's progress on the recommendations.

This audit will assess whether QBCC has effectively implemented our recommendations. We will also assess whether QBCC has addressed the underlying issues that led to the recommendations in our report. We have scheduled our follow-on audit for 2026–27 to allow QBCC time to action our recommendations in addressing recommendations made by the independent reviewer.

Who we might audit:

- Queensland Building and Construction Commission.

Performance audit reports in 2026–27

We plan to table the following performance audit reports in parliament in 2026–27:

Defending critical infrastructure from cyber risk



Cyber attacks on the state's critical infrastructure could result in closures of the state's rail, water supply, electricity networks, and ports. Closure of key infrastructure would disrupt trade and a range of services, resulting in economic losses for the state and inconvenience for the public.

Given the potential threat to critical infrastructure sectors, the Australia Cyber Security Centre (ACSC) strongly encouraged Australian organisations to review its advice and investigate their networks for signs of potential malicious activity.

This audit will examine whether relevant entities are effectively managing their critical infrastructure cyber security risks, including whether they:

- understand and assess the extent to which their information assets and organisational processes are exposed to cyber security risks
- design and implement effective information controls to mitigate identified cyber security risks.

It may also consider whether these entities are meeting their reporting obligations relating to cyber security management under the *Security of Critical Infrastructure Act 2018 (Cth)*.

Who we might audit:

- Department of Transport and Main Roads (as the department responsible for digital services)
- selected public sector entities, including government owned corporations.

Ensuring disability access to transport



Access to public transport makes it possible for people with a disability to participate in all aspects of community life. In Australia, almost one in 5 people is reported as living with some form of a disability. People with a disability experience significant disadvantages due to public transport inaccessibility. Buildings and vehicles not well designed to meet accessibility standards, can be expensive and slow to retrofit or remediate.

To ensure the needs of people with a disability are considered, the *Disability Standard for Accessible Public Transport* establishes minimum accessibility standards and time frames for compliance for public transport, infrastructure, and premises. The standard, issued by the Australian Government, provides guidance to public transport operators and providers to meet their obligations under the *Disability Discrimination Act 1992 (Cth)*. The Act seeks to eliminate discrimination, as far as possible, against people with a disability.

This audit will assess whether access to public transport has improved for people with a disability, including how entities ensure compliance with the minimum accessibility standards. This includes transport services provided by third parties.

Who we might audit:

- Department of Transport and Main Roads
- Queensland Rail
- selected local governments
- Department of Child Safety, Seniors and Disability Services.

Delivering equitable legal aid services



Legal Aid Queensland is Queensland's central provider for affordable legal representation. It is responsible for assessing the risk and prioritising more than 40,000 Queensland requests for legal representation each year.

In 2022, the Queensland Government committed additional funding of \$98 million over 4 years to meet increasing demand for legal services and increased fees paid to contracted law firms.

This audit will assess the effectiveness of Legal Aid Queensland in providing vulnerable children and adults with access to affordable legal services. This will include assessing the availability and timeliness of these services across the state. It may also include its procurement of legal service providers.

Who we might audit:

- Legal Aid Queensland
- Department of Justice and Attorney-General.



Managing volunteer services



Many public sector entities rely on the dedication of tens of thousands of volunteers. Volunteers connect people and provide critical services. In recent years, volunteers have also been pivotal with the Care Army assistance during the COVID-19 pandemic, and the volunteer rural fire brigades assisting during the 2019 bush fires.

The Queensland Plan includes a target of having the highest rates of volunteering and community participation in Australia. Many organisations that rely on volunteers have noted declining numbers. The Rural Fire Service and State Emergency Services have seen volunteer numbers decline by around 12 per cent and 13 per cent respectively since 2021.

In October 2022, the Queensland Government announced changes to the way it will deliver emergency services in Queensland. This includes transferring the State Emergency Service to the Queensland Police Service. Additionally, Rural Fire Service Queensland (RFSQ) will be established as a separate fire service housed within the new Queensland Fire Department. These changes will occur by 1 July 2024.

This audit will assess whether the government is effectively managing its volunteer workforce (for example, the Rural Fire Service and State Emergency Service). The audit may consider issues such as workforce attraction and retention.

Who we might audit:

- Queensland Fire Department
- Queensland Police Service
- selected public sector entities
- selected local governments.

Government grant report #3



Grant funding is crucial for supporting the objectives and priorities of the government and serves as a vital source of financial support for the community, local governments, and businesses. Managing grants programs effectively and efficiently is a core function of many government departments.

This audit will build on our series of grant audits, which includes:

- [*Improving grants management \(Report 2: 2022–23\)*](#)
- [*Awarding of sports grants \(Report 6: 2020–21\)*](#).

We will identify the relevant grants programs to be audited closer to the date of the audit, based on an assessment of the significance and risk of grant programs at that time. We will provide an update on this topic in future forward work plans.

Who we might audit:

- selected public sector entities.

Improving public sector culture



Culture is an integral part of any entity. A good culture can drive success. A poor culture can lead to failure. To balance serving government and the community, the public sector requires a culture that demonstrates a commitment to performance and ethical behaviour.

Professor Coaldrake's report, *Let the sunshine in*, highlighted several issues about the culture of Queensland's public sector. This included a culture tolerant of bullying and a lack of transparency about government decisions and performance.

On 12 March 2024, the Premier launched the *Even better public sector for Queensland strategy 2024–28*. The strategy is supported by an action plan for 2024 and 2025.

This audit will assess whether the culture of selected public sector entities, promotes:

- a culture of integrity, and ethical behaviour and decision-making
- a culture of continuous improvement.

This audit will also assess the government's progress in implementing recommendations and addressing findings from Professor Coaldrake's review.

Who we might audit:

- Public Sector Commission
- selected public sector entities.

Lobbying in the Queensland Government



Professor Coaldrake's report, *Let the sunshine in*, highlighted several issues with lobbying in Queensland. The impacts of inappropriate lobbying are not easily quantified but can reduce the public's confidence in government decision-making. It can have significant economic impacts and profound effects on the outcome of public policies.

The Crime and Corruption Commission has reported a substantial increase in recorded lobbying activities in recent years.

The *Integrity and Other Legislation Amendment Act 2024* includes amendments to the *Integrity Act 2009* aimed at strengthening the regulation of lobbyists and lobbying activities.

Professor Coaldrake recommended that the Auditor-General carry out performance audits of the lobbying register, ministerial diaries, and public records to ensure recordkeeping obligations are being complied with.

This audit will examine whether lobbying practices in Queensland are transparent and comply with legislation.

Who we might audit:

- Department of the Premier and Cabinet
- ministerial offices
- Office of the Queensland Integrity Commissioner (to commence from 1 July 2024)
- selected public sector entities.

Strengthening government reporting



Public sector entities, including government owned corporations, must report publicly on their performance as part of their accountability obligations. This is typically done through published annual reports.

The government also monitors government owned corporations' performance against performance targets agreed with shareholding ministers in their statements of corporate intent. This information is essential for the public to understand how public sector entities are performing and where the government is spending public money. This allows the public to hold the government accountable for its results.

This audit will assess whether public sector entities are appropriately measuring, monitoring, and reporting on their performance, including measures of effectiveness and efficiency.

Who we might audit:

- Department of the Premier and Cabinet
- Queensland Treasury
- selected departments
- selected statutory bodies
- selected government owned corporations.



Reducing labour and skill shortages



A shortage in skills and labour is placing significant pressure on public sector entities and private organisations across the state, nationally, and internationally. They can significantly impact the Queensland Government's ability to achieve its social, economic, and environmental objectives (for example health outcomes, infrastructure, or education).

In August 2022, the Queensland Government launched the *Queensland Workforce Strategy 2022–2032* to accelerate job creation and development, addressing employment barriers for Queenslanders. It has also implemented its *Queensland Workforce Strategy Action Plan 2022–2025* aimed at delivering on 33 actions across 5 key focus areas.

As part of the *Queensland Workforce Strategy 2022–2032*, the Queensland Government allocated \$70 million for new and expanded initiatives to support employers, industries, communities, job seekers, and workers.

This audit will examine whether actions taken under Queensland's workforce strategy are effective in reducing labour and skill shortages.

Who we might audit:

- Department of Employment, Small Business and Training
- selected public sector entities.

Ensuring the quality and safety of health services



Queensland's 16 hospital and health service boards oversee the quality and safety of hospital and health services.

Mackay Hospital and Health Service's board was stood down in September 2022 following an investigation that found multiple examples of substandard clinical care and poor management of safety and quality. The Queensland Government is now implementing recommendations to strengthen safety and quality processes.

This audit will examine whether hospital and health service boards are effectively managing the quality and safety of patient care and identifying and responding to key risks.

Who we might audit:

- Department of Health
- selected hospital and health services.

Olympic and Paralympic Games #2



Brisbane has 8 years to prepare for hosting the 2032 Olympic and Paralympic Games (the Games). The initial cost proposal to host the Games was \$4.9 billion. The economic benefit was estimated to be \$8.1 billion for Queensland, and \$17.6 billion for Australia.

In early 2024, the government announced several changes to previous decisions on proposed venues and governance arrangements overseeing venue delivery. The Queensland Budget 2024–25 provides for total capital expenditure for Brisbane 2032 Olympic and Paralympic Games (Brisbane 2032) venues infrastructure of \$7.1 billion over the 9 years to 2032–33 to be delivered by the new Games Venue and Legacy Delivery Authority.

We intend to deliver a series of audits examining the planning, delivery, and benefits of the Games. The audits will focus on governance, project management, allocation of funds, and the longer-term legacy the Games are expected to bring to Brisbane and Queensland.

In 2023–24, we commenced our first in a series of audits examining the planning, delivery, and benefits of the Games. We will identify our next audit topic after assessing the results of our current audit and considering key government decisions and developments as Queensland progresses towards the Games.

Areas that we may consider for future audits include:

- whether the government is managing projects and risk effectively

- progress in getting venues ready for the games
- how the games will provide legacy benefits to Queensland and Queenslanders
- how the government is managing its contractual obligation risk to deliver a 'climate positive' games.

Who we might audit:

- Department of State Development and Infrastructure
- Brisbane Organising Committee for the 2032 Olympic and Paralympic Games
- Games Venue and Legacy Delivery Authority (to be established under the *Brisbane Olympic and Paralympic Games Amendments Act 2024*)
- selected public sector entities
- selected local governments.

Planning for liveable communities



Planning for the forecast changes to Queensland's population, ensures government services are well prepared to meet the needs of our growing communities. Coordinating the services people need provides them with necessities such as food, electricity, transport and water.

Efficient and effective coordination between state government entities and local governments can ensure the plans for the services are ready as populations change. This includes ensuring services are designed to meet growing demands or can be wound back as populations in other areas decline.

This audit will assess how the Queensland Government's planning framework supports economic growth and development and liveability. We will also examine how effectively the state and local governments collaborate and coordinate their long-term plans to provide the services needed to support Queensland's growing population.

Who we might audit:

- Department of Housing, Local Government, Planning, and Public Works
- Department of State Development and Infrastructure
- selected local governments.



Appendix B – Acquittal of our prior published plan – June 2024

As part of our annual planning process, we review our 3-year plan to ensure our current audit work reflects and focuses on strategic risks to the public sector. This document reflects the changes between our [Forward work plan 2023–26](#), published in June 2023, and our *Forward work plan 2024–27*. The table below identifies the proposed audit topics in our *Forward work plan 2024–27* and shows:

- where we have changed the timing of some audits from the 2023–26 plan
- the new audits included in our *Forward work plan 2024–27*
- the audits we have removed from our *Forward work plan 2024–27*.

Changes between the published *Forward work plan 2023–26* and the *Forward work plan 2024–27*

2024–25 Audits	2025–26 Audits	2026–27 Audits
Existing topics (no change)	Existing topics (no change)	Existing topics (with timing change)
Attracting the screen industry*	Managing consultants and contractors	Ensuring disability access to transport*
Managing supply of teachers	Managing third party cyber security risks	Ensuring the quality and safety of health services*
Reducing landfill waste*	Mitigating risks from future floods*	Improving public sector culture
Transferring risk in infrastructure projects*	Preventing prisoners from reoffending	Lobbying in the Queensland Government
Existing topics (with timing change)	Reducing road fatalities*	Managing volunteer services
Delivering forensic medical examinations*	Existing topics (with timing change)	Planning for liveable communities*
Effectiveness of local government audit committees	Accessing mental health services*	Reducing labour and skill shortages*
Examining the state budget framework	Enhancing sustainability of local governments*	New topics (not previously on plan)
Managing Queensland's regional water quality	Protecting information held by government*	Defending critical infrastructure from cyber risk
Preparing for the Brisbane Games	New topics (not previously on plan)	Delivering equitable legal aid services
Protecting students from bullying*	Follow-on audit: Licensing builders and building trades	<i>Government grant report #3</i>
New topics (not previously on plan)		<i>Olympic and Paralympic Games #2</i>
Overseeing the use of artificial intelligence		Strengthening government reporting



Notes:

* We have renamed the following audits this year to better reflect the refined scope as we prepare to commence them:

- 'Attracting the screen industry' was previously titled 'Attracting industries and events'.
- 'Reducing landfill waste' was previously titled 'Managing waste'.
- 'Transferring risk in infrastructure projects' was previously titled 'Managing risk transfer in infrastructure projects'.
- 'Delivering forensic medical examinations' was previously titled 'Follow-on audit: Delivering forensic services'.
- 'Protecting students from bullying' was previously titled 'Protecting students when online'.
- 'Mitigating risks from future floods' was previously titled 'Preparing for natural disasters'.
- 'Reducing road fatalities' was previously titled 'Managing road safety'.
- 'Accessing mental health services' was previously titled 'Delivering mental health services'.
- 'Enhancing sustainability of local government' was previously titled 'Sustainability of local governments'.
- 'Protecting information held by government' was previously titled 'Ensuring information is protected'.
- 'Ensuring disability access to transport' was previously titled 'Disability access to transport'.
- 'Ensuring the quality and safety of health services' was previously titled 'Managing the quality and safety of health services'.
- 'Planning for liveable communities' was previously titled 'Planning for Queensland's long-term infrastructure investment'.
- 'Reducing labour and skill shortages' was previously titled 'Managing labour and skill shortages'.

In accordance with our *Forward work plan 2023–26*, we expect to table the Reducing serious youth crime (which was previously titled 'Diverting young offenders from crime') report in 2023–24. While this report is in progress, it has not been tabled at the date of this plan and is not included in the table above.

As part of our annual planning process, we reassessed our 3-year work plan to ensure we have the capacity to deliver the planned reports and that our reports are being delivered at the right time to provide meaningful findings and recommendations. The following table includes an explanation of the reason for the changes made to reports included in the [*Forward work plan 2023–26*](#).



Reports with timing change		
Reports	What's changed	Explanation
Delivering forensic medical examinations	Deferred from 2023–24 to 2024–25	<ul style="list-style-type: none"> This is audit is underway but will now table in 2024–25.
Effectiveness of local government audit committees	Deferred from 2023–24 to 2024–25	<ul style="list-style-type: none"> This is audit is underway but will now table in 2024–25.
Examining the state budget framework	Deferred from 2023–24 to 2024–25	<ul style="list-style-type: none"> This is audit is underway but will now table in 2024–25.
Managing Queensland's regional water quality	Deferred from 2023–24 to 2024–25	<ul style="list-style-type: none"> This is audit is underway but will now table in 2024–25.
Preparing for the Brisbane Games	Deferred from 2023–24 to 2024–25	<ul style="list-style-type: none"> This is audit is underway but will now table in 2024–25.
Protecting students from bullying	Deferred from 2023–24 to 2024–25	<ul style="list-style-type: none"> This is audit is underway but will now table in 2024–25.
Accessing mental health services	Deferred from 2024–25 to 2025–26	<ul style="list-style-type: none"> We have deferred this audit to allow the government time to implement recommendations from the Mental Health Select Committee. This will also allow us to better assess how the mental health levy the government introduced from 1 January 2023 is funding mental health services.
Enhancing sustainability of local governments	Deferred from 2024–25 to 2025–26	<ul style="list-style-type: none"> In 2023, the Department of Housing, Local Government, Planning and Public Works released a new local government sustainability framework. We have deferred this audit to 2025–26 to provide the sector with time to embed the new framework.
Protecting information held by government	Deferred from 2024–25 to 2025–26	<ul style="list-style-type: none"> We have deferred this audit to 2025–26 to allow us to consider whether legislative changes introduced through the <i>Public Records Act 2023</i> and the <i>Information Privacy and Other Legislation Amendment Act 2023</i> will impact on our planned audit.
Ensuring disability access to transport	Deferred from 2024–25 to 2026–27	<ul style="list-style-type: none"> We have deferred this audit to 2026–27 to allow us to assess how disability access has been addressed in significant transport infrastructure projects currently being constructed by the state and local governments.
Ensuring the quality and safety of health services	Deferred from 2025–26 to 2026–27	<ul style="list-style-type: none"> Given the complexity of this topic, we have deferred it to ensure we have the capacity to deliver the audit as planned.
Improving public sector culture	Deferred from 2025–26 to 2026–27	<ul style="list-style-type: none"> We have deferred this audit to allow the Public Sector Commission time to commence implementing its future focused 5-year strategy to create an 'even better public sector for Queensland', which was launched on 13 March 2024.
Lobbying in the Queensland Government	Deferred from 2024–25 to 2026–27	<ul style="list-style-type: none"> We have deferred this audit to allow time for the government to implement changes in regulating lobbyists and lobbying activity under the <i>Integrity and Other Legislation Amendment Act 2024</i>.



Reports with timing change

Managing volunteer services	Deferred from 2025–26 to 2026–27	<ul style="list-style-type: none"> In October 2022, the Queensland Government announced reforms to Queensland’s frontline responders, including the State Emergency Service and Queensland Rural Fire Service. We have deferred this audit to 2026–27 to allow for the reforms and recent machinery of government changes to occur.
Planning for liveable communities	Deferred from 2024–25 to 2026–27	<ul style="list-style-type: none"> This audit was previously on our plan under the title ‘Planning for Queensland’s long-term infrastructure investment’. After considering other infrastructure-related audits on our plan, we have rescoped this to avoid potential duplication with our other planned audits. This audit will also consider the impact of population growth in determining the services Queenslanders’ need. The audit has been deferred to prevent overlapping with our planned audit on transferring risk in infrastructure projects.
Reducing labour and skill shortages	Deferred from 2025–26 to 2026–27	<ul style="list-style-type: none"> In August 2022, the Queensland Government released the <i>Queensland Workforce Strategy 2022–2032</i>. We have deferred this audit to give the government time to implement the strategy and associated actions.

Reports removed

Reports	Explanation
Minimising potentially preventable hospitalisations	<ul style="list-style-type: none"> Having reassessed this topic, we now believe we can best address this through providing insights as part of our annual health report on the audit results of Queensland’s health entities rather than through a performance audit.
Providing digital education	<ul style="list-style-type: none"> Providing digital education has been removed from our audit program. As part of our annual review process, we consider whether the work we planned will add value and align with our areas of focus. While this audit is consistent with our focus area on technology risk and opportunities, we have elected to prioritise audits on cyber security risks and the public sector entities’ use of artificial intelligence. This topic will remain on our list of potential topics and we will reconsider it again next year.
Managing Queensland’s greenhouse gas emissions	<ul style="list-style-type: none"> We have removed this topic to enable us to assess the proposed introduction of mandatory climate-related financial disclosures and consider a possible future performance audit on entities’ preparedness for these disclosures.



Appendix C – What we do

We are committed to our purpose of independent valued assurance and insights, and our vision of better public services.

Our role

The Auditor-General, supported by the Queensland Audit Office (QAO), is parliament’s independent auditor of Queensland’s state public sector and local government entities, as established under the *Auditor-General Act 2009*.

The Auditor-General is independent and appointed for a fixed 7-year term. The parliamentary Cost of Living and Economics Committee provides oversight of the Auditor-General and QAO on behalf of parliament.

Our work

Our vision is for better public services. To achieve this, we:

- provide professional audit services, which include our audit opinions on the reliability of the financial statements of public sector entities, including local governments
- provide entities with insights on their financial performance, risk, and internal controls; and on the efficiency, effectiveness, and economy of public service delivery
- produce reports to parliament on the results of our audit work, our insights and advice, and recommendations for improvement
- support our reports with graphics, tables, and other visualisations, which connect our insights to regions and communities
- conduct investigations into claims of financial waste and mismanagement raised by elected members, state and local government employees, and the public
- share wider learnings and best practice from our work with state and local government entities, our professional networks, industry, and peers.

Outcomes from our work

The outcomes from our work include:

- improved public sector and local government financial management and reporting
- maintaining confidence in financial accountability, transparency, and reporting
- supporting Queenslanders by providing recommendations to our clients on how they can improve their delivery of public services
- giving parliament independent assurance over the performance of the public sector and local governments.



Appendix D – Basis for preparing our reports

The [Auditor-General Act 2009](#) (the Act) mandates how we report to parliament on our audit work. The Act requires the Auditor-General to prepare a report to the Legislative Assembly on each audit conducted of a public sector entity. This must be done at least annually.

The Act, however, gives the Auditor-General broad discretion for determining the format, timing, and content of the reports. This includes preparing interim, supplementary, and combined reports. While the Act requires certain matters to be included in the reports, the Auditor-General is ultimately able to report on any matters they consider to be significant or in the public interest.

These reports may be on the results of our financial audits, on the results of our performance audits, or on our insights.

Results of financial audits

Our reports on the results of our financial audits identify the annual financial statements of each public sector entity we have audited during the year and the opinion that we expressed on the financial statements. We conduct these audits in accordance with standards issued by the Australian Auditing and Assurance Standards Board (AUASB).

These reports may also draw attention to relevant matters related to the effective and efficient financial administration of public sector entities, including systems of internal control, or include insights on other significant or emerging issues that the Auditor-General wishes to highlight.

We currently summarise the results of these audits in our reports on state entities, local government, health, energy, and education.

Results of performance audits

We prepare reports on each performance audit under section 37A the Act. We conduct our audits under s.37A in accordance with the Standard on Assurance Engagements ASAE 3500 *Performance Engagements*, issued by the AUASB. We prepare separate reports for each performance audit due to the unique nature of each engagement.

These reports outline the conclusions we reach in assessing whether public sector entities have achieved their objectives economically, efficiently, and effectively. They also include any recommendations we make to enhance the delivery of public services.

In reporting on the results of our performance audits, we do not comment on the relative merits of the government's policy objectives. Further information on this is available in our fact sheet [Auditing government policy](#).

Insights reports

In addition to our reports on the results of our audits, we also prepare insights reports that may provide key facts or a topic overview, the insights we have gleaned from across our audit work, or the outcomes of an investigation we conducted following a request for audit.

Examples of insights reports included in this plan are our reports on major projects, managing Queensland's debt and investments, Queensland's regions, and status of Auditor-General's recommendations.



Further information

The *Auditor-General Auditing Standards* provide further information on how we conduct our audits and how we report to parliament on them. This includes:

- how we assess whether something is a matter of significance for reporting to parliament
- how we assess whether information obtained during an audit is of public interest
- tabling protocols during a caretaker period in the lead up to an election.

A fact sheet on how we prepare, consult on, and table our reports to parliament is available on our website: www.qao.qld.gov.au/reports-resources/fact-sheets.



Appendix E – Sharing our insights

Our audit work can have both immediate and longer-term outcomes. This includes parliament being better informed and supported in overseeing entities’ performance, entities acting on our recommendations, or a change to public service delivery that is attributable to an insight in our reports to parliament.

We can achieve more positive outcomes from our work when we share the insights from our reports beyond the tabling period, and beyond the entities we make recommendations to. Many of the learnings in our reports are pertinent or of interest to other entities. We capture and distil these broader learnings and share them with clients via a range of resources.

With entities and their people frequently changing, we must also continue to share and re-promote the prior, enduring insights from our reports, guidance, and resources.

Resource	Location
Better practice guides	www.qao.qld.gov.au/reports-resources/better-practice
Blog posts	www.qao.qld.gov.au/blog
Fact sheets	www.qao.qld.gov.au/reports-resources/fact-sheets
Podcasts	www.qao.qld.gov.au/reports-resources/podcasts

For some of our reports, we develop better practice guides and/or maturity models (for example, our maturity models on asset management, fraud assessments, and financial statement preparation).

Our blog is guided by a strategy, with each reflecting an area of audit focus per this forward work plan. We ensure we publish our resources at the right time, so they provide the most benefit for entities.

Alongside some of our reports to parliament, we illustrate our insights via an interactive data dashboard. These allow readers to see entity performance based on where they live and the services they receive: www.qao.qld.gov.au/reports-resources/interactive-dashboards.

We aim to keep pace with the communication channels our audiences are using and how they prefer to receive information. In late 2024–25, QAO launched its first podcast, covering our most recent and previous reports related on cyber security.

We consistently share wider learnings in our briefing papers for audit committees for all our audit clients, and at a range of QAO-hosted and external event presentations.

Target number of resources per year

For each upcoming financial year, we aim to publish 20 blog posts, fact sheets, or better practice guides. We will report on our achievement of this aim in our annual report each year: www.qao.qld.gov.au/about-us/our-annual-report-transparency-report.



Appendix F – Register of responses received

Section 38A of the *Auditor-General Act 2009* requires the Auditor-General to provide the Cost of Living and Economics Committee with a copy of our draft forward work plan for its consideration. The committee has 42 days to provide any comments to the Auditor-General. Because we value input from our clients, we also engage with them on our draft plan. This helps to inform us on whether the proposed scope and timing of our audits is appropriate.

This year we sent our draft Forward work plan 2024–27 to 200 individuals and organisations including, ministers, accountable officers of departments, chairs of statutory bodies and government owned corporations, and council chief executives.

We received a formal response from:

- Cost of Living and Economics Committee (on behalf of all portfolio committees)
- Sandy Bolton MP, Member for Noosa via the Community Safety and Legal Affairs Committee
- Minister for Health, Mental Health and Ambulance Services and Minister for Women
- Minister for State Development and Infrastructure, Minister for Industrial Relations and Minister for Racing
- Minister for Housing, Local Government, and Planning and Minister for Public Works
- Minister for Police and Community Safety
- Minister for Fire and Disaster Recovery and Minister for Corrective Services
- Minister for Employment and Small Business and Minister for Training and Skills Development
- Minister for Agricultural Industry Development and Fisheries and Minister for Rural Communities
- Director-General, Department of the Premier and Cabinet
- Under Treasurer
- Director-General, Department of Energy and Climate
- Director-General, Department of Environment, Science and Innovation
- Director-General, Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
- Director-General, Department of Youth Justice
- Acting Director-General, Department of Education
- Commissioner, Queensland Corrective Services
- Chief Executive Officer, Crime and Corruption Commission
- Chair, Sunwater Limited
- Children's Health Queensland Hospital and Health Service
- Office of the Health Ombudsman.

We also receive informal responses to the plan through normal communication channels between our clients and our audit teams.

We appreciate the feedback we receive, which we considered in finalising our plan. Where we receive detailed feedback, we formally respond to the provider advising them of how we considered their feedback, including actions that we have taken, or that we may take, in planning for particular audits or developing future plans.





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qao.qld.gov.au/contact-us

T: (07) 3149 6000
E: qao@qao.qld.gov.au
W: www.qao.qld.gov.au
53 Albert Street, Brisbane Qld 4000
PO Box 15396, City East Qld 4002