

A. Entity responses

As mandated in Section 64 of the *Auditor-General Act 2009*, the Queensland Audit Office gave a copy of this report with a request for comments to:

- Brisbane 2032 Olympic and Paralympic Games Organising Committee
- Department of Sport, Racing and Olympic and Paralympic Games
- Department of State Development, Infrastructure and Planning
- Games Independent Infrastructure and Coordination Authority
- Minister for State Development and Infrastructure, Minister for Industrial Relations and Minister for Racing
- Minister for Sport and Racing and Minister for the Olympic and Paralympic Games.

We also provided a copy of the report to the following entities and gave them the option of providing a response:

- Premier
- Department of the Premier and Cabinet.

This appendix contains the responses we received.

The head of the entity is responsible for the accuracy, fairness, and balance of its comments.



Comments received from Chief Executive Officer, Brisbane 2032 Olympic and Paralympic Games Organising Committee

Brisbane2032.org



Brisbane 2032
Olympic and Paralympic
Games Host
Queensland



10 December 2024

Ms Rachel Vagg
Auditor-General
Queensland Audit Office
53 Albert Street
Brisbane
QLD 4000
gao@gao.qld.gov.au

Dear Ms Vagg

Preparing for the Brisbane Games – Proposed Report

Thank you for your email dated 20 November 2024, regarding the Queensland Audit Office's (QAO) proposed report *Preparing for the Brisbane Games*.

The Organising Committee for the Brisbane 2032 Olympic and Paralympic Games (Brisbane 2032) would like to thank the QAO for their efforts in undertaking this audit.

Brisbane 2032 acknowledges the recommendations outlined in the report and notes the work that is currently underway will ensure the recommendations are addressed. Refer Attachment 1 – Brisbane 2032 Response to Recommendations.

Thank you again for the efforts of the QAO team undertaking the audit and responding to the Brisbane 2032 Organising Committee's feedback during the audit process. If you have any queries regarding our response or would like further information,

Yours sincerely

Cindy Hook
Chief Executive Officer
Brisbane 2032

Brisbane 2032 Olympic and Paralympic Games Organising Committee
Level 35, 123 Eagle Street Brisbane QLD 4000 | PO Box 2201 Brisbane QLD 4001

Response to recommendations



The Brisbane 2032 Organising Committee

Preparing for the Brisbane Games

Response to recommendations provided by Cindy Hook, Chief Executive Officer, The Brisbane 2032 Organising Committee on 10 December 2024

Recommendation	Agree/ Disagree	Time frame for implementation (Quarter and financial year)	Additional comments
<p>We recommend that the Games Venue and Legacy Delivery Authority and the Brisbane 2032 Organising Committee, in collaboration with the Department of Sport, Racing and Olympic and Paralympic Games:</p> <p>1. develop and implement a risk management program to effectively manage risk for the games. This should include:</p> <ul style="list-style-type: none"> developing a risk register that identifies operational and delivery risks at both an entity and whole of games level and their likelihood and impact implementing effective mitigation controls to manage risk, including mapping interdependencies and developing strategies to manage them regularly monitoring the risk register and reporting any changes in risk to key decision makers, including the appetite for risk. 	Agree	Q4 24/25	We agree with the recommendation and are actively working on developing an Enterprise Risk Management framework that will address the identified points.
<p>We recommend that the Brisbane 2032 Organising Committee, in collaboration with the Games Venue and Legacy Delivery Authority:</p> <p>4. ensures its sustainability strategy and plans provide clarity and transparency about what it means to deliver a more sustainable games. This should include:</p> <ul style="list-style-type: none"> definitions, benchmarks and targets to measure the sustainability outcomes of the games determining who is required to report emissions and from when, what will be included and excluded from CO2 emissions reporting and who will be responsible for tracking and reporting progress against the sustainability targets. 	Agree	Q4 24/25	We agree with the recommendation, which aligns with the objectives of our ongoing work to develop the Brisbane 2032 foundational sustainability strategy and supporting plans, as required under the Host City Contract. Brisbane 2032 is committed to achieving independent certification of the strategy, ensuring it meets international best-practice standards for sustainable event management (ISO 20121:2012).



Comments received from Director-General, Department of Sport, Racing and Olympic and Paralympic Games

Please quote:
Contact officer:
Contact phone:



Department of
Sport, Racing and
Olympic and
Paralympic Games

10 December 2024

Ms Rachel Vagg
Auditor-General
Queensland Audit Office
qao@qao.qld.gov.au

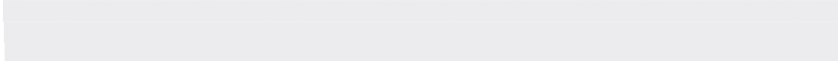
Dear Ms Vagg

Thank you for your email of 20 November 2024 requesting a formal response to the recommendations in the Queensland Audit Office's proposed report titled *Preparing for the Brisbane Games* (the report).

As requested, please find enclosed the Department of Sport, Racing and Olympic and Paralympic Games (DSROPG) response to the recommendations in the report. I note the Brisbane 2032 Organising Committee and the Games Independent Infrastructure and Coordination Authority (GIICA) will respond to you separately on the current arrangements and recommendations on sustainability.

It is important to acknowledge that in the weeks since receiving the proposed report, the Queensland Government has made substantial progress on Games matters, including through progressing amendments to the *Brisbane Olympic and Paralympic Games Arrangements Act 2021* and commencement of the 100 Day Review by the new GIICA Board and interim Chief Executive Officer. The final report from the 100 Day Review is expected to be delivered to the Queensland Government in early March 2025.

Should your officers require any further information, please have them contact



Yours sincerely

Andrew Hopper
Director-General

Encl.

1 William Street
BRISBANE QLD 4000
PO Box 15168
CITY EAST QLD 4002

Telephone +61 7 3333 5122
Website www.sport.qld.gov.au
ABN 49 536 543 548

Responses to recommendations



Department of Sport, Racing and Olympic and Paralympic Games

Preparing for the Brisbane Games

Response to recommendations provided by Mr Andrew Hopper, Director-General, Department of Sport, Racing and Olympic and Paralympic Games on 10 December 2024

Recommendation	Agree/ Disagree	Time frame for implementation (Quarter and financial year)	Additional comments
<p>We recommend that the Games Venue and Legacy Delivery Authority and the Brisbane 2032 Organising Committee, in collaboration with the Department of Sport, Racing and Olympic and Paralympic Games:</p> <ol style="list-style-type: none"> develop and implement a risk management program to effectively manage risk for the games. This should include: <ul style="list-style-type: none"> developing a risk register that identifies operational and delivery risks at both an entity and whole of games level and their likelihood and impact implementing effective mitigation controls to manage risk, including mapping interdependencies and developing strategies to manage them regularly monitoring the risk register and reporting any changes in risk to key decision makers, including the appetite for risk. 	Agree	N/A	The Department of Sport, Racing and Olympic and Paralympic Games will collaborate with the Games Independent Infrastructure and Coordination Authority and Brisbane 2032 Organising Committee in relation to all elements of the recommendation.
<p>We recommend that the Department of Sport, Racing and Olympic and Paralympic Games:</p> <ol style="list-style-type: none"> develop a consolidated whole of games budget. This should include developing detailed budgeting guidelines and clearly defining what costs are included and excluded from the games budget. 	Agree	2025-26	The Department of Sport, Racing and Olympic and Paralympic Games will develop all aspects of the recommendation to the extent it relates to Queensland Government budget, entities and activities.



Recommendation	Agree/ Disagree	Time frame for implementation (Quarter and financial year)	Additional comments
<p>We recommend that the Department of Sport, Racing and Olympic and Paralympic Games:</p> <p>3. monitors expenditure against the consolidated whole of games budget and report the cost of the games to key decision makers. This should include:</p> <ul style="list-style-type: none"> • planning for and delivering an audited Special Purpose Financial Report for the games that provides a consolidated view of financial resources used to plan and deliver the event and realise legacy benefits during the games period • establishing agreements with relevant entities to regularly report their operational costs to the department, including in-kind contributions for games planning activities. 	<p>Agree</p>	<p>2025-26</p>	<p>The Department of Sport, Racing and Olympic and Paralympic Games will continue to monitor expenditure against the whole of games budget to the extent it relates to Queensland Government activities, with the intention to deliver an audited Special Purpose Financial Report of Queensland Government financial resources used to plan and deliver the event and realise legacy benefits achieved from hosting the Games.</p> <p>All Queensland Government entities will be required to regularly report in relation to their portion of the whole of games budget and their in-kind contributions for games activities.</p>



Comments received from Director-General, Department of State Development, Infrastructure and Planning



Queensland
Government
Department of
**State Development,
Infrastructure and Planning**

Our ref: MC24/4203

Your ref: PRJ04224

10 December 2024

Ms Rachel Vagg
Auditor-General
Queensland Audit Office
qao@qao.qld.gov.au

Dear Ms Vagg

I refer to your email of 20 November 2024 to the Honourable Jarrod Bleijie MP, Deputy Premier, Minister for State Development, Infrastructure and Planning and Minister for Industrial Relations requesting a formal response to the report *Preparing for the Brisbane Games*. The Deputy Premier has asked me to respond on his behalf on this occasion.

I thank the Queensland Audit Office for undertaking an audit on the effectiveness of the governance arrangements and planning for the Brisbane 2032 Olympic and Paralympic Games (the Games).

The Department of State Development, Infrastructure and Planning (the department) welcomes the report and appreciates the opportunity to provide a formal response.

The recommendations made in the report have been noted, and the department will work with games partners, as required, to assist with implementation activities to ensure effective governance arrangements and planning to enable the successful delivery of the Games.

As part of recent Machinery of Government changes, the department's responsibilities involve a key role in the successful delivery of the Games infrastructure program, including responsibility for transaction management for the Games Villages program, facilitating investment approval for venues and villages projects and ongoing oversight and support for delivery, and collaborating with Games Delivery Partners, including the Games Independent Infrastructure and Coordination Authority on the Games Venues program.

The Games Independent Infrastructure and Coordination Authority is now also undertaking the 100 Day Review in accordance with the Ministerial Direction issued by the Deputy Premier on 29 November 2024.

1 William Street
Brisbane Queensland 4000
PO Box 15009
City East Queensland 4002
Telephone 13 QGOV (13 74 68)
Website www.statedevelopment.qld.gov.au
ABN 29 230 178 530

In accordance with the Terms of Reference, the scope of the 100 Day Review includes review of new upgraded and temporary venues; Olympic and Paralympic villages; transport infrastructure; and games governance. The final report from the 100 Day Review is expected to be delivered to the Queensland Government in early March 2025.

I look forward to continued engagement with the QAO as preparations for the delivery of a successful Brisbane 2032 Games progress.

If you require any further information regarding this matter, please contact

Yours sincerely



John Sosso
Director-General



Comments received from Chief Executive Officer, Games Independent Infrastructure and Coordination Authority

GAMES INDEPENDENT
INFRASTRUCTURE AND
COORDINATION AUTHORITY

Our ref: GO24/66

10 December 2024

Ms Rachel Vagg
Auditor-General
qao@qao.qld.gov.au

Dear Ms Vagg

Preparing for the Brisbane Games – Proposed Report

Thank you for your correspondence regarding your proposed report *Preparing for the Brisbane Games*.

I welcome your audit findings related to the Games Independent Infrastructure and Coordination Authority (GIICA), formerly the Games Venue and Legacy Delivery Authority, and accept recommendations 1 and 4 for management action. Please refer to GIICA's Response to Recommendations (enclosed). In this regard, GIICA:

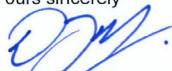
- will continue to work with the Organising Committee for the Brisbane 2032 Olympic and Paralympic Games (Brisbane 2032), in collaboration with the Department of Sport, Racing and Olympic and Paralympic Games to develop and implement a risk management program to effectively manage risk for the games
- has started to develop its entity and portfolio risk management framework, leveraging the traction and lessons learned from embedding risk management within the venues and villages program
- will continue to work with Brisbane 2032, to support their development of the Brisbane 2032 Foundation Sustainability Strategy and supporting plans.

Your proposed report refers to recent amendments to the *Brisbane Olympic and Paralympic Games Arrangements Act 2021 (Qld)* (BOPGA Act), the establishment of GIICA, and commencement of the 100-day review of Brisbane 2032 Olympic and Paralympic Games Infrastructure per its terms of reference. The GIICA Board was announced on 29 November 2024, and we are excited to progress our GIICA strategic agenda and priorities under the Board's direction. This progress will also include action of your recommendations from this audit.

I wish to thank you and your audit team for working with the Authority, throughout this audit and we look forward to working with you again in the future.

If you have any queries regarding our response or would like further information, please contact

Yours sincerely



David Hourigan
Chief Executive Officer (Interim)
Games Independent Infrastructure and Coordination Authority

Games Independent Infrastructure and Coordination Authority
ABN 89 899 403 306

Responses to recommendations



Games Independent Infrastructure and Coordination Authority

Preparing for the Brisbane Games

Response to recommendations provided by Mr David Hourigan, Chief Executive Officer, Games Independent Infrastructure and Coordination Authority (GIICA) on 10 December 2024.



Recommendation	Agree/ Disagree	Time frame for implementation (Quarter and financial year)	Additional comments
<p>We recommend that the Games Independent Infrastructure Coordination Authority and the Brisbane 2032 Organising Committee, in collaboration with the Department of Sport, Racing and Olympic and Paralympic Games:</p> <ol style="list-style-type: none"> 1. develop and implement a risk management program to effectively manage risk for the games. This should include: <ul style="list-style-type: none"> • developing a risk register that identifies operational and delivery risks at both an entity and whole of games level and their likelihood and impact • implementing effective mitigation controls to manage risk, including mapping interdependencies and developing strategies to manage them • regularly monitoring the risk register and reporting any changes in risk to key decision makers, including the appetite for risk. 	Agree	Q4 2024-25	<p>GIICA will work with the Brisbane 2032 Organising Committee, in collaboration with the Department of Sport, Racing and Olympic and Paralympic Games, to support the development and implementation of a risk management program to effectively manage risk for the games. This will take account of all aspects of this recommendation.</p> <p>GIICA has commenced work to establish its Enterprise Risk Management framework which will cover GIICA, its games portfolio responsibilities and relationships, and its supporting programs and projects. This work will leverage the traction and learnings from its already established Venues Risk Management framework. And will also take account of the lifecycle and maturity stages for the portfolio and its supporting programs and projects.</p>
<p>We recommend that the Brisbane 2032 Organising Committee, in collaboration with the Games Independent Infrastructure Coordination Authority:</p> <ol style="list-style-type: none"> 4. ensures its sustainability strategy and plans provide clarity and transparency about what it means to deliver a more sustainable games. This should include: <ul style="list-style-type: none"> • definitions, benchmarks and targets to measure the sustainability outcomes of the games • determining who is required to report emissions and from when, what will be included and excluded from CO2 emissions reporting and who will be responsible for tracking and reporting progress against the sustainability targets. 	Agree	Q4 2024-25	<p>GIICA will continue to work with the Brisbane 2032 Organising Committee to support their development of the Brisbane 2032 Foundation Sustainability Strategy and supporting plans, which are requirements under the host city contract.</p>

