

B. Audit scope and methods

Queensland Audit Office reports to parliament

The Queensland Audit Office (QAO) is Queensland's independent auditor of public sector entities and local governments.

QAO's independent public reporting is an important part of our mandate. It brings transparency and accountability to public sector performance and forms a vital part of the overall integrity of the system of government.

QAO provides valued assurance, insights and advice, and recommendations for improvement via the reports it tables in the Legislative Assembly, as mandated by the *Auditor-General Act 2009*. These reports to parliament may be on the results of our financial audits, on the results of our performance audits, or on our insights. Our insights reports may provide key facts or a topic overview, the insights we have gleaned from across our audit work, the outcomes of an investigation we conducted following a request for audit, or an update on the status of Auditor-General recommendations.

We share our planned reports to parliament in our 3-year forward work plan, which we update annually: www.qao.qld.gov.au/audit-program.

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.

About this report

QAO prepares its reports on performance audits under the *Auditor-General Act 2009* s. 37A, which outlines that the Auditor-General may conduct a performance audit of all or any particular activities of a public sector entity.

This report communicates the findings, conclusions, and recommendations from our performance audit on preparing for the Brisbane Games. Our audit was a limited assurance engagement, conducted under the Australian Standard on Assurance Engagements ASAE 3500 *Performance Engagements*, issued by the Auditing and Assurance Standards Board. The conclusions in our report provide limited assurance about the audited entities' performance against the identified criteria. Our objectives and criteria are set out below.

Through our performance audit program, we evaluate the efficiency, effectiveness, and economy of public service delivery. We select the topics for these audits via a robust process that reflects strategic risks entities are facing.

Our performance audit reports help parliament hold entities to account for the use of public resources. In our reports, we provide recommendations or insights for improvement, and may include actions, advice, or better practice examples for entities to consider.

Audit objective and scope

The objective of the audit is to examine the effectiveness of the governance arrangements and planning for the games, including early planning to achieve climate targets and legacy benefits.



Audit criteria

We addressed this through the following criteria:

Criteria	
1.1	Entities have appropriate governance arrangements to prepare for the games
1.2	Entities have strategies and plans to effectively prepare for the games and coordinate their activities

The entities we audited

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

Scope exclusions and limitations

The conclusions in this report provide limited assurance about the audited entities' performance. We found no evidence that the governance arrangements and early planning for the games are ineffective. However, given these arrangements were early in their design and implementation at the time we undertook this audit, we were unable to conclude on their effectiveness.

We examined entities' planning and decision-making after Queensland won the bid in July 2021. We did not examine decisions made as part of Queensland's bid submission.

We did not audit any decisions or planning related to the games that occurred post the October 2024 Queensland state election.

As required under the *Auditor-General Act 2009*, our audit did not question the merits of policy objectives of the state government, including a:

- decision of Cabinet
- direction of a minister
- policy statement in the budget papers
- document evidencing a policy decision of Cabinet or a minister.

Audit methods and approach

Field visits and interviews

We conducted interviews with a range of entities and stakeholders involved in the planning and delivery of the games. This included key officials, staff, and stakeholders from:

- Brisbane 2032 Organising Committee for the Olympic and Paralympic Games
- Department of State Development, Infrastructure and Planning
- Department of Sport, Racing and Olympic and Paralympic Games
- Games Independent Infrastructure and Coordination Authority
- Council of Mayors South East Queensland
- International Olympic Committee
- Rural and Regional Affairs and Transport References Committee
- additional selected public sector entities, including the former Brisbane Coordination Office.



Document review

We obtained and reviewed relevant documents from the entities involved in the audit. This included governance arrangements and structures, meeting minutes and agendas, legislation, strategic plans, action plans, project validation reports, correspondence, performance reports, reviews, and evaluations. We also considered research from other jurisdictions and academia.

We used the Australian National Audit Office's better practice guide *Public sector governance* and the Audit Office of New South Wales's *Governance Lighthouse guide* (the governance lighthouse guide) when assessing the governance arrangements for the games. These guides outline the fundamentals of good governance, including accountability and transparency, risk management, and performance monitoring.

We reviewed the arrangements against the following principles in the governance lighthouse guide:

- management and oversight
- structure
- risk management.

Subject matter experts

We engaged a subject matter expert to provide insights about planning for major events like the Olympic Games, including key issues and risks. This expert offered advice and validated facts and concepts related to specific aspects of the audit.

