



PERFORMANCE AUDIT REPORT 13 December 2024

Preparing for the Brisbane Games

Report 5: 2024–25

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The Honourable P Weir MP
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13 December 2024

This report is prepared under Part 3 Division 3 of the *Auditor-General Act 2009*.



Rachel Vagg
Auditor-General



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Acknowledgement

The Queensland Audit Office acknowledges the Traditional and Cultural Custodians of the lands, waters, and seas across Queensland. We pay our respects to Elders past, present, and emerging.

We use the term 'First Nations people' in this report. We respect First Nations people's choices to describe their cultural identity using other terms, such as Aboriginal and Torres Strait Islander peoples, particular peoples, or by using traditional place name.



Report summary

Queensland will host the Brisbane 2032 Olympic and Paralympic Games (the games) from 23 July to 8 August 2032 and 24 August to 5 September 2032, respectively.

Planning for major events like the games, with an immovable deadline, is complex. Many stakeholders across all levels of government are involved in the planning.

The Queensland Government (referred to as the State of Queensland in the Olympic Host Contract) is the greatest risk holder for delivering the games. The Olympic Host Contract, the deeds of agreement, and the Intergovernmental Agreement (between the Commonwealth of Australia and the State of Queensland) outline the contractual and financial risk the state carries. The Queensland Government has underwritten the financial risk of the Brisbane 2032 Organising Committee (organising committee). Managing this risk effectively requires appropriate governance arrangements.

This audit examined the effectiveness of the games' governance arrangements and planning. We assessed whether entities have appropriate governance arrangements, strategies, and plans to effectively prepare for the games and coordinate their activities. The conclusions in this report provide limited assurance about the audited entities' performance to date in planning for the games.

Since we conducted the audit, the newly elected Queensland Government has made changes regarding ministerial accountability and leadership across the games portfolio. In implementing these changes, it will be important to ensure clear lines of responsibility, accountability, and reporting are established.

Entities have established governance arrangements

The governance arrangements for overseeing the games have changed over the past 3 years. In July 2024, the government abolished the Brisbane 2032 Coordination Office and the Olympic and Paralympic Infrastructure Office (offices within the former Department of State Development and Infrastructure responsible for coordinating, planning, and facilitating delivery of the games venues). It then established the Games Venue and Legacy Delivery Authority as an independent statutory body in July 2024. In November 2024, it renamed the Games Venue and Legacy Delivery Authority to the Games Independent Infrastructure and Coordination Authority (games authority). Under the current arrangements, the organising committee is primarily accountable for delivering the event and the games authority is accountable for new and upgraded venues and other key planning activities.

The current governance framework for the games contains the necessary elements to lay the foundations for effective management and oversight, and provides a level of independence of decision-making for venue and legacy planning. The current framework includes governance committees. The organising committee has a strategic plan that sets out its organisational vision and focus for the games. The games authority has an interim chief executive officer and has commenced developing its strategic plan. Entities are in the process of developing and implementing a risk management program to effectively manage entity- and program-level risk and whole-of-games risk. Each of the agencies has established a budget which it is accountable for, and which is subject to the requirements of the Queensland Government's Financial Accountability Framework.



There are benefits to developing a consolidated games budget and tracking overall expenditure

To date, the entities have not established a consolidated budget that captures all estimated costs to deliver the games.

The estimated cost of the games in the 2021 bid focused on the organising committee. The budget in the 2021 bid for the organising committee was \$4.9 billion in 2021 Australian Dollars (or \$5.9 billion in 2032 Australian Dollars), which was to be completely offset by contributions from the International Olympic Committee and from generated revenue, such as sponsorships, ticket sales, and other revenues. Estimated costs within the organising committee budget included approximately \$690 million for design, planning, installation, and removal of temporary venue infrastructure, but excluded permanent games venue infrastructure.

Since the 2021 bid, the Queensland Government has announced additional expenditure for various elements of the games. The 2023–24 Queensland budget included provisions for total capital expenditure of \$7.1 billion for games venue infrastructure. Other budgeted expenditure announced by the Queensland Government includes:

- \$44 million towards a Paralympic Centre of Excellence
- \$155 million for early enabling works for athlete villages
- \$435 million for operational costs associated with coordinating activity and planning for the delivery of services for the games.

In addition, other Queensland Government agencies have developed, or are developing, budget estimates for delivery of services for the games, such as security and transport services. The various budgets announced since the 2021 bid have not been consolidated to provide a budget estimate for delivering the games.

The Olympic and Paralympic Games Office (within the Department of Sport, Racing and Olympic and Paralympic Games) is responsible for developing a whole-of-games budget for the Queensland Government. This will include determining what costs are to be included and excluded. It has started the process of developing a total games budget and processes to progressively monitor the costs. Until this is agreed and approved, the government is relying on earlier estimates and underlying assumptions.

Early planning for the games is underway

The organising committee and games authority have commenced planning for the games. They have developed key strategies and plans that outline the vision, legacy, and key milestones. This includes the Brisbane 2032 Games Plan (which provides an overview of the planning priorities for the games) and the legacy strategy, *Elevate 2042*. Additional work is underway by the Queensland Government and games delivery partners to develop supporting action plans and begin implementing the 10 identified programs that need to be delivered by 2032.



1. Audit conclusions

We examined the effectiveness of the governance arrangements and planning for the Brisbane 2032 Olympic and Paralympic Games (the games), including early planning to achieve climate targets and legacy benefits. The conclusions in this report provide limited assurance about the audited entities' performance.

Planning for major events like the games is inherently complex. Many stakeholders are involved across all levels of government. The Queensland Government (referred to as the State of Queensland in the Olympic Host Contract) holds the greatest contractual and financial risk for delivering the games. Effective governance arrangements are key to managing this risk.

The governance arrangements for overseeing the games have changed over the past 3 years. This has led to pauses and some changes in planning. As a result, entities have not necessarily been able to maximise the additional time they had to plan for the games. Nevertheless, planning has progressed and is continuing, although some uncertainty remains. The recently elected Queensland Government has announced a 100-day review into the games' infrastructure and transport needs. The review has commenced and a report on the outcomes is expected to be delivered in March 2025.

The current governance structure has been effectively designed and we found no evidence or reason to suggest that it could not efficiently and effectively plan the games, if implemented well. It includes most of the necessary elements to lay the foundations for effective management, oversight, and decision-making and is continuing to develop and refine its structure and supporting plans and systems. Given current arrangements are early in their design and implementation, we were unable to conclude on their operational effectiveness.

The Brisbane 2032 Organising Committee has developed key plans that outline its vision, and key milestones. This includes the legacy strategy, which it developed in collaboration with games delivery partners. While early planning is progressing, there is opportunity for entities to progress identifying and managing the delivery risks and interdependencies between programs.

Queensland will have had 11 years to prepare for the games by 2032. This is more than most previous hosts, which typically had 7 years to prepare. With this additional 4 years, time has not yet been a crucial factor, but with an immovable deadline it will increasingly become so. The entities need to fully embed the governance arrangements and further progress project planning and budgeting practices to be ready by 2032. It will be necessary for the entities to ensure roles, accountabilities, and reporting lines are clearly defined when implementing the changes announced by the new Queensland Government. This will help ensure the games are delivered on time, within budget, and achieve the intended sustainability and legacy outcomes.



2. Recommendations

Managing risk for the games

We recommend that the Games Independent Infrastructure and Coordination Authority and the Brisbane 2032 Organising Committee, in collaboration with the Department of Sport, Racing and Olympic and Paralympic Games:

1. develop and implement a risk management program to effectively manage risk for the games. This should include
 - 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.

Monitoring the cost of the games

We recommend that the Department of Sport, Racing and Olympic and Paralympic Games:

2. develops 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.

We recommend that the Department of Sport, Racing and Olympic and Paralympic Games:

3. monitors expenditure against the consolidated whole-of-games budget and reports the cost of the games to key decision-makers. This should include
 - 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.

Sustainability of the games

We recommend that the Brisbane 2032 Organising Committee, in collaboration with the Games Independent Infrastructure and Coordination Authority:

4. ensures its sustainability strategy and plans provide clarity and transparency about what it means to deliver a more sustainable games. This should include
 - 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.

Reference to comments

In accordance with s. 64 of the *Auditor-General Act 2009*, we provided a copy of this report to relevant entities. In reaching our conclusions, we considered their views and represented them to the extent we deemed relevant and warranted. Any formal responses from the entities are at [Appendix A](#).



3. Overview of the Brisbane Games

Queensland will host the 2032 Olympic and Paralympic Games (the games) from 23 July to 8 August 2032 and 24 August to 5 September 2032, respectively. It is anticipated the games will involve more than 16,000 athletes and officials from across the world, competing in 28 Olympic sports and 22 Paralympic sports. In 2021, the Queensland Government estimated that there will be economic and social benefits up to \$8.1 billion for Queensland and \$17.6 billion for Australia over 20 years.

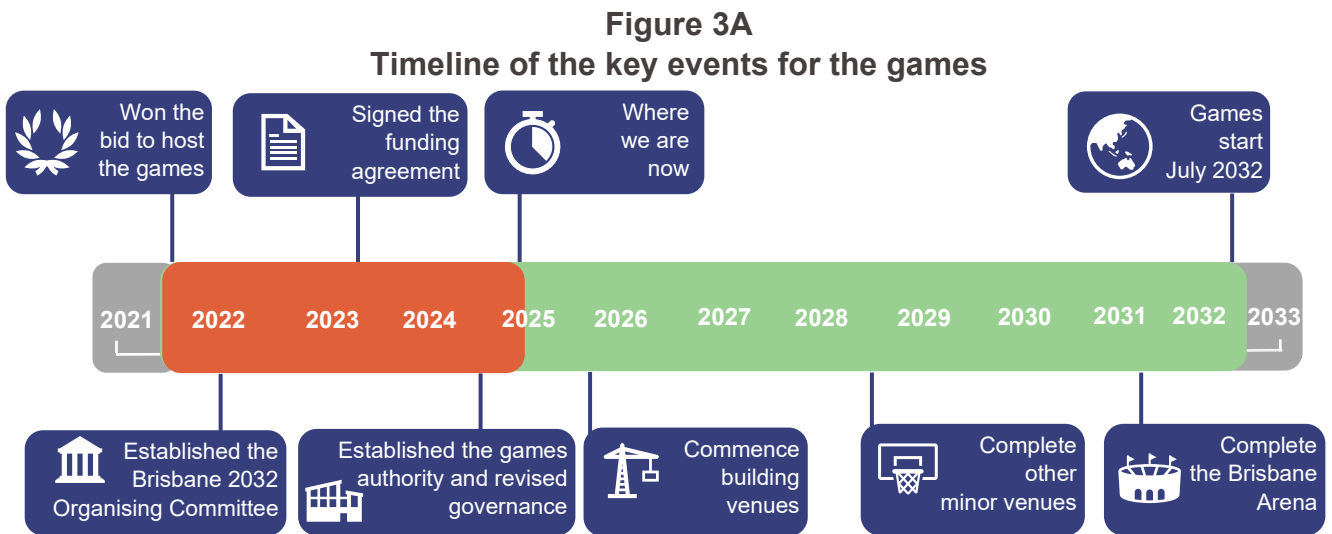
Planning for the games

Planning for major events like the games, with an immovable deadline, is complex.

The planning requires effective leadership and oversight, cross-government collaboration, and long-term planning. In the past, host countries that struggled to provide governance and a clear overall vision for the games have experienced budget overruns and redundant infrastructure. For example, the 2004 Olympic Games in Athens were estimated to be almost 50 per cent over budget and resulted in a range of venues that are no longer used.

Following its successful bid in July 2021, Queensland will have had 11 years to prepare for the games by 2032. More than 3 years have now passed, with less than 8 years remaining.

Figure 3A illustrates the timeline of the key events for the games.



Legend

- Time elapsed since winning the bid
- Time remaining until the games

Notes: The Australian Government and the Queensland Government signed the Intergovernmental Agreement on the Brisbane 2032 Olympic and Paralympic Games in February 2023. The Games Venue and Legacy Delivery Authority was established in July 2024 and renamed the Games Independent Infrastructure and Coordination Authority in November 2024. These time frames are indicative and may change as planning progresses.

Source: Queensland Audit Office using information provided by multiple public sector entities.



Key stakeholders and partners

There are many stakeholders involved in the planning and delivery of the games at the local, state, and federal government levels. Figure 3B shows the games delivery partners and the Games Independent Infrastructure and Coordination Authority (the games authority) responsible for planning and delivering the games.



Source: Queensland Audit Office using information provided by the Department of Sport, Racing and Olympic and Paralympic Games; Brisbane 2032 Organising Committee; and other public sector entities.

The Brisbane 2032 Organising Committee (the organising committee), the games authority, and select Queensland Government departments have lead roles in planning, coordinating, and delivering the games. Local councils are involved in city readiness and operations.

The Brisbane 2032 Organising Committee

In December 2021, the organising committee was established under the *Brisbane Olympic and Paralympic Games Arrangements Act 2021* (the Act). The organising committee is a statutory body and has a lead role in the organisation, conduct, promotion, and commercial management of the games. The organising committee is intended to be self-funded, in that the revenue it generates through sponsorships, ticket sales, and other revenues, is budgeted to offset its anticipated costs to plan and deliver the games.

Under the Olympic Host Contract, the organising committee is responsible for:

- organising events and ceremonies, ticketing, volunteers, and commercial programs
- arranging accommodation and transport for athletes
- ensuring the venues are games ready and preparing the sports programs
- engaging with the International Olympic Committee and International Paralympic Committee.

The Games Independent Infrastructure and Coordination Authority

In July 2024, the Act was amended to establish the Games Venue and Legacy Delivery Authority. In November 2024, the Act was amended again to change the name of the Games Venue and Legacy Delivery Authority to the Games Independent Infrastructure and Coordination Authority (games authority). The games authority is a statutory body and is funded by the Queensland Government. The games authority, in collaboration with the organising committee and other key stakeholders, has a lead role in planning and delivering the games. Its responsibilities include:

- investigating and planning for potential venues and villages, and related infrastructure for the games
- delivering the venues in time for the games and within budget allocations
- monitoring and ensuring the delivery of the villages in time for the games
- coordinating and integrating the planning and delivery of state, federal, and local government obligations under or related to the Olympic Host Contract
- developing a Games Coordination Plan
- developing a transport and mobility strategy that identifies the key transport infrastructure projects needed for the games and measures to ensure they are prioritised.

The games authority must conduct a review of games related infrastructure projects, and other matters related to preparing and delivering the games and provide a final report to the government in March 2025.

The Department of Sport, Racing and Olympic and Paralympic Games

The Department of Sport, Racing and Olympic and Paralympic Games now has an important role planning for the games. The Olympic and Paralympic Games Office within the department is responsible for:

- advising and supporting the Queensland Government as an Olympic Host Contract signatory and games delivery partner
- managing the whole-of-games budget and reporting against it, as well as funding agreements with games delivery partners
- providing secretariat and governance support to leadership and executive governance groups across the partnership and within Queensland Government
- facilitating state investment decisions on games projects and initiatives.

The department reports to the Minister for Sport and Racing and Minister for the Olympic and Paralympic Games.

The Department of State Development, Infrastructure and Planning

The Department of State Development, Infrastructure and Planning will support the Deputy Premier and Minister for State Development, Infrastructure and Planning and Minister for the Office of Industrial Relations on games infrastructure matters, including:

- supporting the Queensland Governments response to the 100-day review
- facilitating investment approval for venues and villages projects and ongoing oversight and support for delivery of games infrastructure
- administering the Brisbane 2032 Intergovernmental Agreement and Federation Funding Agreements on behalf of the state.



Brisbane City Council

The Brisbane City Council is a signatory of the Olympic Host Contract and is the host city. It is responsible for helping plan the games and ensuring the city is ready for the games. This includes visitor services, traffic management, crowd movements, cleaning and waste services, and local venue operations.

Other stakeholders

Several Queensland public sector entities are involved in planning and delivering the games.

The Department of Transport and Main Roads has a lead role planning and delivering permanent transport infrastructure for the games, in collaboration with other stakeholders. The Queensland Police Service has a lead role for security and safety, in collaboration with other stakeholders, including the Australian Government. In addition to the Brisbane City Council, the Council of the City of Gold Coast, and Sunshine Coast Council are directly responsible for city readiness and operations. Councils outside South East Queensland (for example, Townsville and Cairns) will also host events and will be responsible for some city services and operations.

The Australian Government is responsible for services such as certain security services, visas, border controls, and quarantine services. It is also helping fund sport venues to be delivered in time for the games. In February 2023, it signed an intergovernmental agreement with the Queensland Government. It agreed to fund up to \$2.5 billion for the Brisbane Arena and \$935 million for the minor venues program.

There are a range of other entities, service providers, and commercial partners involved in planning and delivering the games. In addition to these, the International Olympic Committee and the International Paralympic Committee provide guidance and oversight.

Key programs

The games authority is responsible for coordinating and integrating the work across 10 key programs. The games authority is directly responsible for 5 programs and is co-delivering 2 with the organising committee. The remaining 3 programs will be led by the Queensland Police Service, Department of Transport and Main Roads, and 3 local councils.

Figure 3C shows the 10 programs and their accountable lead.



Figure 3C
10 programs for the games



Legend

- Games Independent Infrastructure and Coordination Authority
- The Brisbane 2032 Organising Committee and the Games Independent Infrastructure and Coordination Authority
- Brisbane City Council, Sunshine Coast Council, and Council of the City of Gold Coast
- Department of Transport and Main Roads
- Queensland Police Service

Source: Queensland Audit Office using information provided by multiple public sector entities.

What we audited

This audit examined the effectiveness of the governance arrangements and planning for the games, including early planning to achieve climate targets and legacy benefits.

The conclusions in this report provide limited assurance about the audited entities' performance.

We included the organising committee; the games authority; the Department of State Development, Infrastructure and Planning; and the new Department of Sport, Racing and Olympic and Paralympic Games in the scope of this audit.



4. Governance of the Brisbane Games

Good governance is critical to successfully delivering the Brisbane 2032 Olympic and Paralympic Games (the games). Governance provides the structure, accountability, and strategic direction necessary to define roles and responsibilities, effectively identify and manage risks, and efficiently drive and oversee progress. This is particularly important given the costs involved and the number of stakeholders involved in planning, coordinating, and delivering the games.

In this chapter, we examine the governance arrangements in place to prepare for the games. We also examine how entities are setting the budget and overseeing the cost of the games.

Entities have established governance arrangements to oversee the games

The governance arrangements for the games have evolved over the past 3 years.

The prior governance arrangements

In May 2021 during the candidature (bid submission process) for the games, it was proposed that both an organising committee and an independent Olympic Coordination Authority be established to prepare for the games. The organising committee to deliver the event, and the Olympic Coordination Authority to focus on the infrastructure and legacy of the games.

In December 2021, the Queensland Government established the Brisbane 2032 Organising Committee (the organising committee) as a statutory body. In March 2023, it established the Brisbane 2032 Coordination Office (the office) within the Department of the Premier and Cabinet, to coordinate and report on the delivery of the programs and infrastructure. The office reported progress to several governance committees that provided oversight.

In December 2023, the office was moved from the Department of the Premier and Cabinet to the former Department of State Development and Infrastructure due to machinery of government changes. In July 2024, the government abolished the office and established the Games Venue and Legacy Delivery Authority (the games authority) as an independent statutory body. In November 2024, the government changed the name of the Games Venue and Legacy Delivery Authority to the Games Independent Infrastructure and Coordination Authority (the games authority).

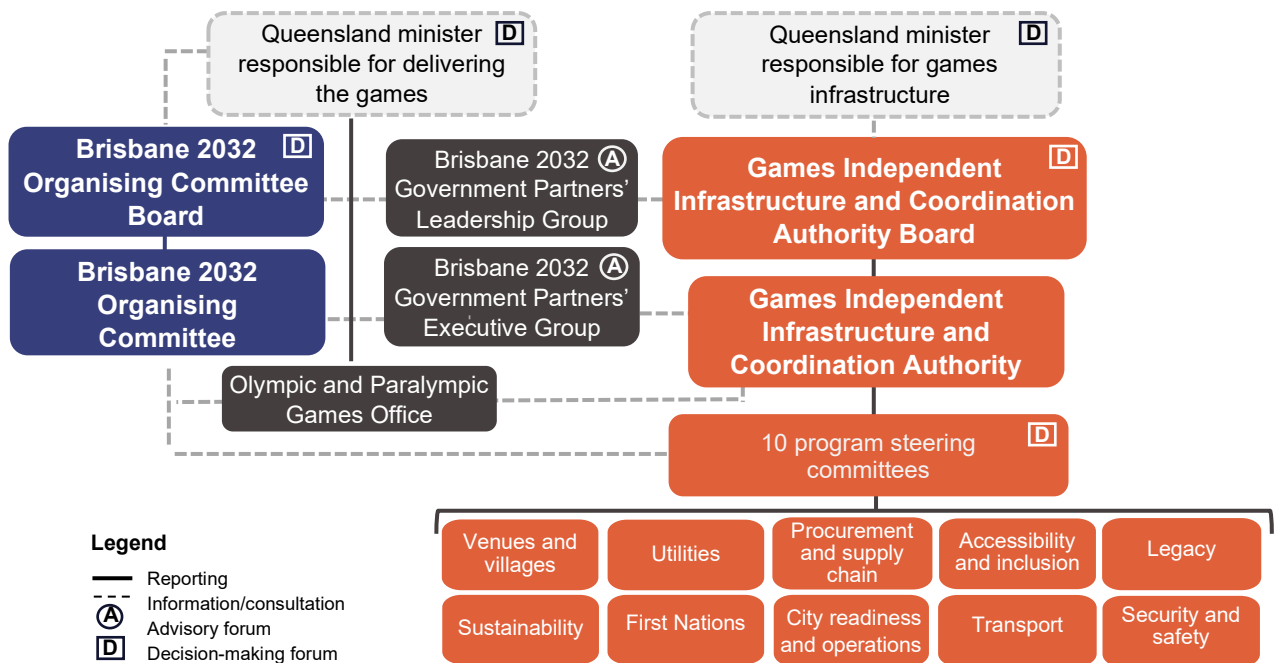
The 2 statutory bodies established now more closely reflect those originally proposed in May 2021.

The current arrangements lay the foundation for effective oversight

The current governance arrangements for overseeing the games largely came into effect on 1 July 2024, with the operational establishment of the games authority.

Figure 4A provides an overview of the current governance arrangements. We have updated the arrangements to reflect the Queensland Government's recent announcements about the ministerial portfolios for the games.

Figure 4A
Current governance arrangements



Notes: Under the recently announced administrative arrangements, the Deputy Premier, Minister for State Development, Infrastructure and Planning and Minister for Industrial Relations is responsible for the games infrastructure. The Minister for Sport and Racing and Minister for the Olympic and Paralympic Games is responsible for the event and games coordination, including the games coordination plan. The Olympic and Paralympic Games Office is part of the new Department of Sport, Racing and Olympic and Paralympic Games.

Source: Queensland Audit Office using information provided by multiple public sector entities.

The current governance arrangements include many of the necessary elements to lay the foundations for effective oversight of the games. They include appropriate governance committees and clear accountability for key roles. The games authority has clear accountability for delivering the venues and other key planning activities, and the organising committee is accountable for delivering the event. With the recent announcements about the ministerial portfolios, it will be important to establish clarity regarding roles, responsibilities, and accountabilities.

The current arrangements provide greater independence compared to the governance structure in place prior to July 2024. The games authority has been established as an independent statutory body and has an interim chief executive officer. It is required to report its progress to its board of directors which was appointed in November 2024. Those nominated were required not to be:

- an elected office holder
- a public service employee
- an employee of a local government
- an Australian Public Service employee under the Public Service Act 1999
- a director of the corporation
- a member of the governing body, or an employee of the Australian Olympic Committee, Paralympics Australia, the International Olympic Committee, or the International Paralympic Committee.

We found no evidence or reason to suggest the current governance arrangements are not fit-for-purpose to oversee the planning and delivery of the games.

Further work is needed to define how the 2 ministerial portfolios will work together. Under the new administrative arrangements recently announced by the Queensland Government there are now 2 ministers responsible for planning and delivering the games. The Deputy Premier, Minister for State Development, Infrastructure and Planning and Minister for Industrial Relations is responsible for the games infrastructure. The Minister for Sport and Racing and Minister for the Olympic and Paralympic Games is responsible for planning, coordinating and delivering the event, including the games coordination plan.

In addition to this, the next steps for the games authority are to appoint a permanent chief executive officer, finalise its strategic plan and for its board to determine when it will prepare the games coordination plan.

Reporting on the progress of the games

Under the previous governance structure, detailed progress reporting occurred monthly. Former governance committees received key information, such as entity progress, key issues, and upcoming priorities. The committees recorded meeting minutes and action items.

We were unable to assess whether entities are reporting their performance appropriately under the current arrangements because the reporting framework has not yet been established. The games authority plans to engage a contractor to develop a reporting framework to monitor planning and progress for the 10 programs.

The games authority will report its progress bi-monthly to games partners and stakeholders that sit on the Brisbane 2032 Government Partners' Executive Group (including the organising committee). The games authority's and organising committee's boards will also report to the Brisbane 2032 Government Partners Leadership Group (the leadership group) quarterly.

The games authority is responsible for monitoring and reporting on the progress of the 10 programs. A steering committee for each program has been established, which includes representatives from games delivery partners where relevant to their responsibilities. The steering committees will be required to report their progress bi-monthly to the games authority. The design and implementation of these programs are critical to successfully delivering the games and achieving the intended legacy outcomes.

Managing risk

Managing risk effectively is critical to the success of any major event. Appropriate risk management frameworks and processes enable those charged with governance to identify and manage risk effectively.

The games authority has a well-developed process for identifying, monitoring, and reporting risk for its venues and villages program. It is currently working to develop a broader risk management framework to manage entity risk and the other programs.

The former Brisbane 2032 Coordination Office (now replaced by the games authority) had developed a register to track entity and program risk, and some broader whole-of-games delivery risks. It reported these risks through its monthly progress reports to the former governance committee. While these provided a good foundation for managing risk, we found some practices could be improved.

The organising committee is in the process of developing a program to manage its entity and program risk. Entities need to prioritise this work to ensure they effectively manage entity-level risk and broader whole-of-games risk.

Recommendation 1

We recommend that the Games Independent Infrastructure and Coordination Authority and the Brisbane 2032 Organising Committee, in collaboration with the Department of Sport, Racing and Olympic and Paralympic Games develop and implement a risk management program to effectively manage risk for the games. This should include:

- 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.

The decision-making process for the main games venue

In May 2021, the Queensland Government and games delivery partners submitted their venue master plan, as part of the bid to host the games to the International Olympic Committee (IOC). It proposed that the Brisbane Cricket Ground (the Gabba) would host the ceremonies and the athletics. It based this decision on a range of factors, including an internal review undertaken in 2019. The review concluded that the Queensland Sport and Athletics Centre (QSAC) would not be feasible, even with capital upgrades, due to the physical constraints of the site.

After winning the bid, the former Department of State Development and Infrastructure developed a project validation report to provide assurance that the Gabba could be delivered against the approved budget and time frames.

DEFINITION

A **project validation report** aims to provide assurance to decision-makers regarding the anticipated scope, costs, risks, and delivery planning associated with the proposed investment for the given project.

The Queensland Government spent approximately \$8.5 million (from 1 July 2022 to 30 June 2024) on the planning for the Gabba, including the project validation report.

In December 2023, the Queensland Government announced an independent review of the venue infrastructure to assess whether the current venues were fit for purpose, deliverable, value for money, and able to provide legacy benefits. The Sport Venue Review (the review) considered a range of options for the main games venues. This included upgrading QSAC and keeping the Gabba operational beyond 2032.

In March 2024, the review made 30 recommendations. This included recommending that the government not use QSAC as the venue to host the track and field events because it did not represent value for money. It found that transport and access to QSAC would be challenging and there would be limited community legacy benefits. It also found that the Gabba is an ageing asset and no longer fit for purpose.

The Queensland Government chose to undertake a project validation report for QSAC. Its rationale for selecting QSAC was that the venue was more affordable in the current market than other options and would offer the community a high-performance athletics venue for years to come. The decision aligned to the IOC's New Norm, which aims to make the games more affordable, beneficial, and sustainable. This includes encouraging hosts to use existing and temporary venues.

The newly appointed Queensland Government has committed to undertake a 100-day review into infrastructure and transport needs for the games. It expects the review to be completed in March 2025.

There are benefits in having a consolidated budget that captures the total cost to deliver the games

Currently, there is no budget that captures all estimated costs to deliver the games across the entities. Without a consolidated games budget that clearly defines what will be included and excluded, there is an increased risk of unforeseen and unmanaged cost escalations.

The original budget included in the bid

The estimated cost of the games in the 2021 bid to the IOC focused on the organising committee. The budget in the bid for the organising committee was \$4.9 billion in 2021 Australian Dollars (or \$5.9 billion in 2032 Australian Dollars). This cost is expected to be completely offset by contributions from the IOC and from revenue that the organising committee generates through sponsorships, ticket sales, and other revenues.

The organising committee plans to reforecast the budget 5 more times before 2032.

The bid budget included approximately \$690 million for the design, planning, installation, and removal of temporary venue infrastructure (also referred to as the overlay). It excluded permanent games venue infrastructure.

DEFINITION

Venue overlays refer to temporary design, infrastructure, and equipment placed in venues to support the event. This could include temporary seating, fencing, and signage.

The IOC's Future Host Questionnaire (which hosts submit as part of the bidding process) enables hosts to capture the estimated cost of the games, including permanent infrastructure. The bid sought to align with the IOC's New Norm, which encourages hosts to use existing and temporary venues. For this reason, the bid did not include the cost of the permanent infrastructure as the proposed venues were considered to be required for the growth of the state.

The cost of building and upgrading venue infrastructure

The 2023–24 Queensland budget included provisions for total capital expenditure for the games venues infrastructure of \$7.1 billion (this is in addition to the budget included in the bid). This included:

- \$2.5 billion for the Brisbane Arena
- \$2.7 billion for the Gabba refurbishment
- \$1.9 billion for new and upgraded minor venues.

The games authority is responsible for the budget for venue infrastructure. It has not yet reforecast the venues infrastructure budget of \$7.1 billion based on decisions the Queensland Government made following the Sport Venue Review. It expects to have greater clarity about whether the existing infrastructure budget is adequate when it completes the final project validation report likely in 2025.

Greater clarity is needed on what is included in the games budget

The new Department of Sport, Racing and Olympic and Paralympic Games (the department) is responsible for tracking the total cost of the games.

It is currently tracking and reporting expenditure against the current approved budget of \$1.93 billion (as at 30 September 2024). This includes the budget for the games authority and other Queensland Government departments. However, it does not include any in-kind contributions from other entities (financial contributions other entities make through their existing agency budgets). For example, it does not include not-for-profit entities such as the Council of Mayors South East Queensland, or other levels of government, such as local councils.

Since the 2021 bid, additional Queensland Government expenditure on matters related to the games has been announced, including:

- capital expenditure of \$7.1 billion for games venue infrastructure (which the Australian Government committed to providing up to \$3.435 billion towards)
- \$44 million towards a Paralympic Centre of Excellence at St Lucia in Brisbane

- \$435 million for operational costs associated with coordinating activity and planning for delivery of services for the games
- \$155 million for early enabling works for athlete villages.

At this stage, there is uncertainty whether all these costs will be included in the total games budget.

The known budgets need to be consolidated, and the department needs to clarify what will be included and excluded from the total budget so it can begin accurately tracking the total spend on the games. Regular tracking of expenditure will help ensure the games remain within budget and minimise cost increases. It is also necessary to manage perceptions of cost escalations and to effectively evaluate the legacy of the games.

Recommendation 2

We recommend that the Department of Sport, Racing and Olympic and Paralympic Games develops 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.

Recommendation 3

We recommend that the Department of Sport, Racing and Olympic and Paralympic Games monitors expenditure against the consolidated whole-of-games budget and report the cost of the games to key decision-makers. This should include:

- 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.



5. Planning for the Brisbane Games

Effective planning will be critical to the successful delivery of the Brisbane 2032 Olympic and Paralympic Games (the games). It is essential to have a clear vision and objectives, supported by detailed plans and strategies.

This chapter examines the key strategies and plans in place to deliver the games, including those to achieve environmental sustainability and legacy outcomes.

Entities have commenced early planning for the games

The Brisbane 2032 Organising Committee has a clear strategy and a detailed games plan

The Brisbane 2032 Organising Committee (the organising committee) has developed its Strategic Plan 2023–2027. This plan outlines its focus areas over the next 5 years, including its values, vision, and objectives, and other key strategies, plans, and programs it needs to develop.

The organising committee has also developed the Brisbane 2032 Games Plan (the plan). The plan provides an overview of the key planning priorities for the games. It also provides a snapshot of progress to date and longer-term priorities.

Other key plans and programs are currently being drafted

The organising committee and the Games Independent Infrastructure and Coordination Authority (the games authority) are currently drafting other key plans, including a roadmap outlining key milestones and a Games Coordination Plan (the coordination plan). The coordination plan will capture the obligations of each games delivery partner and help ensure all 3 levels of government coordinate their activities effectively.

Progress on the 10 key programs

Some early planning has progressed across the 10 key programs.

Each steering committee has developed a terms of reference that outlines its role and responsibilities. The committees for each program have developed interim program briefs that identify the specific actions of the program, the expected cost, dependencies on other programs, and overall timelines. These will form the basis of the final brief for each program.

The games authority has prioritised work on those programs that require a greater lead time, like venues and villages. Others, like security, are not as advanced, and more detailed planning will commence in the coming years. The games authority is developing a schedule for the 10 programs and the key milestones.

Managing program interdependencies

Many of the programs are interconnected. The completion or success of activities or initiatives is dependent on or impacts the completion or success of another. For example, transport infrastructure and planning must be designed to align with the sustainability and legacy objectives of the games. Entities need to identify these interdependencies and manage them effectively to prevent delays and conflicts.

We reviewed the interim briefs for each of the 10 programs and found that some captured appropriate detail about their dependency and impact on other programs. Others lacked detail about interdependency and impact. These are interim briefs, and the entities are still refining them. The games authority is currently developing a risk management framework to manage interdependencies effectively.

Progress on venues and villages

The games authority has developed its construction timeline for the venues and villages and continues to update it as planning progresses. There are 37 competition venues for the games. This includes:

- 6 new venues
- 9 upgraded venues
- 20 existing or temporary venues
- 2 interstate venues.

Most new and upgraded venues are currently undergoing project validation reports or business cases, with construction expected to commence in 2025 and be completed by 2029. The villages are expected to begin construction in 2027 and be completed by 2032.

Approximately \$999.2 million of funding has been allocated to 8 minor venue projects. The games authority has commenced the procurement activities for 6 of these venues, seeking tenders from private sector contractors. These venues are located across Brisbane, Sunshine Coast, Cairns, Moreton Bay, and Logan, and include the Logan Indoor Sport Centre and Moreton Bay Indoor Sport Centre.

The games authority is undertaking a 100-day review into the games' infrastructure and transport needs. It is currently subject to a ministerial direction requiring it to temporarily suspend all planning and delivery activities related to potential venues (except for the Brisbane Arena) until the Queensland Government has responded to the review. The review is expected to be delivered in March 2025 and will help inform future decisions.

Planning to deliver sustainable games

The Queensland Government and games delivery partners have committed to deliver a more sustainable games. The Brisbane 2032 Organising Committee is responsible for developing the sustainability strategy. It will consult with the games authority and other partners as it develops the strategy.

The International Olympic Committee (IOC) requires host cities to deliver their games-related activities in alignment with the IOC's sustainability strategy. It aims to minimise its footprint (such as CO₂ produced from buildings and transport for the games) and maximise its positive influence across social, environmental, and economic spheres.

In July 2021, the State of Queensland, Brisbane City Council, and Australian Olympic Committee signed the Olympic Host Contract (the contract) with the IOC. The contract was to deliver a 'climate positive games'. We note that the Paris Games in 2024 voluntarily committed to deliver a 'climate positive games'.

In August 2023, the IOC revised the Operational Requirements that form part of the contract. It removed reference to a 'climate positive games'. The updated Operational Requirements put greater emphasis on a more sustainable games and include the agreed 3 pillars of climate action:

- minimise direct and indirect games-related carbon emissions
- aim to remove more carbon from the atmosphere than what the games emits
- encourage stakeholders to take climate action.

The IOC advised that it changed its terminology to be more precise and avoid misleading terms.

The entities are developing a sustainability strategy

The organising committee, in collaboration with the games authority and other games delivery partners, is drafting a sustainability strategy to provide greater clarity about how the games will be more sustainable. The organising committee has advised that the new strategy will cover both the planning and development of the games, not just the delivery. The new strategy will also include targets to measure sustainability outcomes. The organising committee is working to determine how it will track and report progress against the sustainability targets. All games delivery partners will contribute to reporting.



Clarity and transparency will be needed to manage community expectations, avoid allegations of ‘greenwashing’, and address potential risks to the government’s and other games delivery partners’ reputations. The United Nations categorises greenwashing as ‘misleading the public to believe that a company or other entity is doing more to protect the environment than it is’. Other mega sporting events have suffered reputational damage over allegations of greenwashing. For example, the 2022 FIFA World Cup in Qatar was embroiled in controversy over allegations of:

- incorrect emissions data
- increased carbon footprint
- ineffectual carbon offsets
- questionable claims by sponsors.

Reducing carbon emissions for the games

The IOC reports that the London Games in 2012 and Rio Games in 2016 each produced around 3.5 million tonnes of CO₂. The Paris Games in 2024 sought to halve carbon emissions from 3.5 million tonnes to 1.75 million tonnes. The Queensland Government and games delivery partners currently report on the Brisbane 2032 website that their focus is on minimising direct and indirect games-related carbon emissions, removing more carbon from the atmosphere than the games emits and encouraging stakeholders to act.

In 2021, the government and games delivery partners developed an initial carbon footprint estimate for the games (that is, the total amount of CO₂ the games will produce). The games authority and the organising committee are now revising this estimate, including how they plan to count direct and indirect CO₂ emissions. For example, direct emissions are from fuel combustion in machines, devices, and vehicles. Indirect emissions can be from visitors travelling to the games. Transport-related emissions, such as local travel and domestic and international flights, are a key source of CO₂ for the games.

The entities will need to actively track carbon emissions during planning to provide a complete picture of the total emissions for the games. Without this, the Queensland Government and games delivery partners will not know whether they have removed more carbon from the atmosphere than the games emitted.

Recommendation 4

We recommend that the Brisbane 2032 Organising Committee, in collaboration with the Games Independent Infrastructure and Coordination Authority, ensures its sustainability strategy and plans provide clarity and transparency about what it means to deliver a more sustainable games. This should include:

- 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.



Ensuring lasting benefits before, during, and after the games

A clear legacy strategy is crucial to ensure the games provide short- and long-term benefits to Queensland and Australia.

Queensland has a long-term legacy strategy

In November 2023, the Queensland Government and games delivery partners published the games legacy strategy, *Elevate 2042* (the strategy). The strategy was developed in consultation with community and industry leaders. It sets out legacy objectives and where focus will be given over the life of the strategy, up to 2042. It includes 4 key themes:

- sport, health, and inclusion
- connecting people and places
- a better future for our environment
- economy of the future.

The legacy benefits of venues are captured in project validation reports and design briefs. The strategy provides some information about the proposed legacy benefits of the games venue infrastructure, but greater detail will be useful as planning and delivery progresses.

The strategy includes desired outcomes and potential indicators to measure success, but does not set targets. The games authority is developing an implementation plan which will include targets. This will help the Queensland Government and the games authority effectively measure the success of the legacy strategy. The strategy needs to stipulate who will be responsible for monitoring legacy benefits post games. The strategy will be delivered through a series of actions plans.



Appendices

| | | |
|----|-------------------------|----|
| A. | Entity responses | 21 |
| B. | Audit scope and methods | 32 |



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

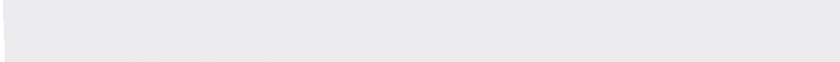
Dear Ms Vagg

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
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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.

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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> |



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.





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