



About us

The role of the Auditor-General of Queensland

The Auditor-General provides the Queensland Parliament with an independent assessment of the financial management, performance management systems and related activities of public sector entities throughout Queensland. The Auditor-General is responsible for the annual audits of over 300 clients including departments, statutory bodies, government owned corporations and local governments.

The Auditor-General audits and comes to an opinion on whether systems and procedures are in place that result in decision makers being provided with reliable, accurate and unbiased information.

The role of the Queensland Audit Office

The primary client of the Queensland Audit Office (QAO) is the Queensland Parliament. The QAO supports the role of the Auditor-General.

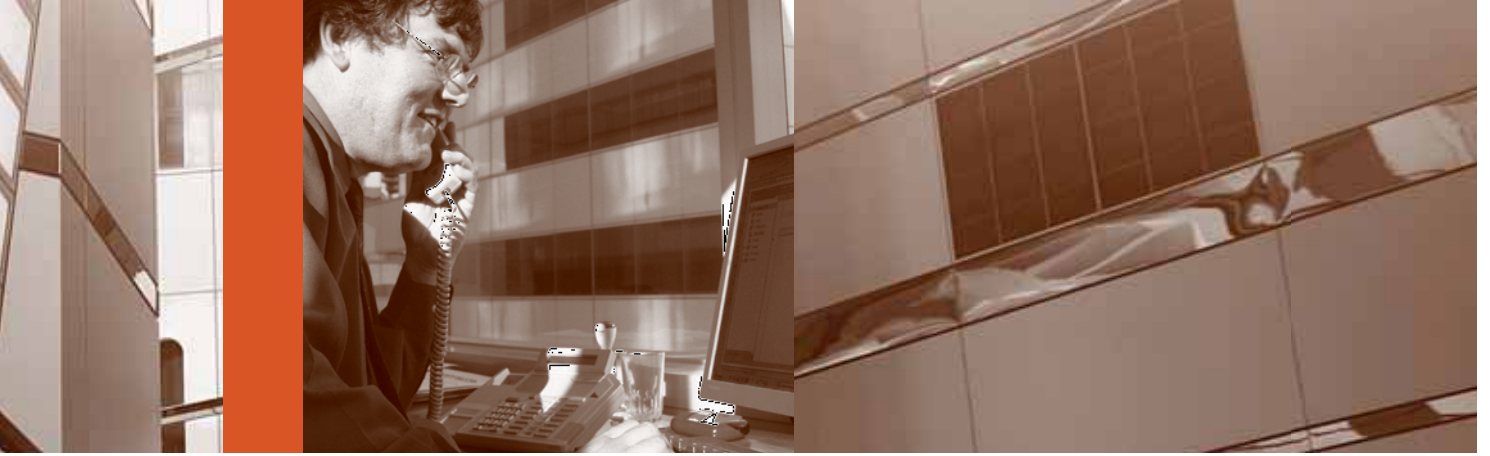
We conduct audits for a diverse range of public sector entities and the Auditor-General provides Parliament with reports detailing any significant issues that arise.

History of the Auditor-General

Since 1860, the Auditor-General has audited Queensland public sector entities, assuring accountability to Parliament.

Queensland's first Auditor-General, Henry Buckley, was appointed in 1860, the year after the state was declared an independent colony. The colony's first Audit Act was passed in August 1861, establishing the principles and responsibilities of public sector auditing and the terms of appointment of the Auditor-General.

There have been twenty-one Auditors-General since this first appointment and the Department of the Auditor-General officially changed to the Queensland Audit Office in 1993. QAO currently employs 249 permanent staff and numerous contractors to conduct over 740 audits across the public sector every year.



Legislative obligations

Our principal legislation for 2008-09 was the *Financial Administration and Audit Act 1977* (FA&A Act), which defined the appointment, powers and responsibilities of the Auditor-General. In accordance with Part 6 of the FA&A Act, the Auditor-General is required to undertake audits of all public sector entities each financial year. The FA&A Act also provides the Auditor-General with a mandate to conduct audits of performance management systems.

The *Auditor-General Act 2009* which governs the appointment and powers of the Auditor-General came into effect on 1 July 2009.

The main areas of relevance of the *Auditor-General Act 2009* are:

- To establish a Queensland Auditor-General, a Queensland Deputy Auditor-General and an office called the Queensland Audit Office.
- To confer on the Auditor-General and QAO the functions and powers necessary to carry out independent audits of the Queensland public sector and related entities.
- To provide for the strategic review of QAO.
- To provide for the independent audit of QAO.

Our people

At 30 June 2009, QAO had a workforce of 249 full-time equivalents which includes temporary, seconded in and contracted staff, an increase from 215.6 in 2008. In 2007-08 the workforce was low due to a tight labour market. Our graduate intake and recruitment process has focused on improving our workforce so we can continue to meet our responsibilities.

Our location

Our head office is located on levels 10 and 11, Central Plaza One, 345 Queen Street, Brisbane. We also have staff located on level 18, Brisbane Club Tower, 241 Adelaide Street, Brisbane. Our postal address is GPO Box 1139, Brisbane Queensland 4001.

As well as these locations, our auditors are situated in the offices of our audit clients while performing audits.

With the termination of the lease of our current premises at 345 Queen Street, after 16 years, QAO will relocate to 53 Albert Street, Brisbane in late 2009. This move will be another key milestone in the proud history of QAO and help strengthen the organisation for the future by consolidating head office staff into one location.



Strategic planning

Our Strategic Plan 2008-12 is a key document for QAO and guides our activities over this period. It clarifies our vision, purpose and future strategies required to achieve our desired outcome, and emphasises our commitment in dealing with our clients. The plan shows our path to achieving our vision and is reviewed annually.

Our vision

Excellence in enhancing public sector accountability.

Our purpose

To provide Parliament with independent assurance of public sector accountability and performance.

Our values

- People and relationships
- Professionalism
- Service to the Queensland community
- Growing our capability.

Our goals

There are four main goals for QAO:

- To contribute to improving accountability across the Queensland public sector.
- To be responsive to the needs of Parliament and other stakeholders.
- To ensure staff are motivated and capable.
- To ensure our business systems are efficient and effective.



Our operations

We received \$5.853m in funding from government appropriation compared to \$5.360m in 2008. We raised \$33.794m from audit fees compared to \$30.847m in 2008.

Our output

Our output is to provide independent public sector auditing services and reporting. We provide an accountable link between the legislative responsibility of the Auditor-General to the Parliament and the Governments' Charter of Social and Fiscal Responsibility. Our services are linked to the government priority of modernising the Federation and delivering accountable government.

Our services are aligned to three sub-outputs:

Financial and compliance audits

The main component of our work is financial and compliance audits, which involve auditing public sector entities' financial statements to assess whether they are true and fair. We also review systems and controls, review compliance and consider probity and propriety over the use of public funds. Information systems auditing is an integral part of this audit process. (For further detail refer to pages 22 to 37)

Performance management systems audits

A performance management systems (PMS) audit is an independent examination of whether an entity or part of an entity's activities have performance management systems in place to enable management to assess whether its objectives are being achieved economically, efficiently and effectively.

The key objective is to add value to the quality of public sector administration and to assist entities in the discharge of their governance obligations. A PMS audit has a focus on ascertaining whether the systems and controls, used by management to monitor and measure performance, assist the entity in meeting its stewardship responsibilities. (For further detail refer to pages 38 to 43)

Parliamentary reporting and services and sector-wide assistance

Issues identified from our audits that the Auditor-General considers significant are reported to Parliament. Other services include client information sessions, our client journal INFORM and better practice guides. (For further detail refer to pages 44 to 53).