



Strategic Audit Plan 2020–23

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1. Background

About the plan

Our legislation—the *Auditor-General Act 2009*—requires us to prepare a strategic audit plan of the performance audits we propose to conduct over the coming three years.

We have moved to publishing the information for our rolling three year plan directly on our website: www.qao.qld.gov.au/audit-program

The purpose of this document is to make it easy for readers who wish to see, and download, a summary of the topics on the plan and descriptions in one document.

All the information contained within this document is also available online on our website.

Our planning process

A fact sheet explaining our strategic audit planning process, including who we consult and how we prioritise topics for inclusion in the plan, is on our website ([Strategic audit planning fact sheet](#)).

What is a performance audit?

The *Auditor-General Act 2009* authorises the Auditor-General to conduct a performance audit of all, or any, activities of a public sector entity. In conducting a performance audit, we aim to establish whether the public sector entity is achieving its objectives economically, efficiently and effectively, and in compliance with relevant laws.

Performance audits provide parliament and the public with assurance that the delivery of public sector services and the spending of public monies is accountable, transparent, and appropriate. A fact sheet with further detail on performance audits can be found on our website ([Performance audit fact sheet](#)).



2. Audit program 2020–23

Summary of the three-year audit program

Performance audits by committee and planned year for tabling in parliament

	2020–21 audits	2021–22 audits	2022–23 audits
Economics and Governance Committee	Asset management in local government	Effectiveness of local government audit committees	Managing conflicts of interest in local government
	Collecting state revenue		Maintaining strong and prosperous regions
	Local government development applications and approvals		
Education, Employment and Small Business Committee	Managing teacher supply	Educating for the digital future	School program for students with disability
Innovation, Tourism Development and Environment Committee	Managing tourism and sustainability of Queensland's World Heritage sites	Commonwealth Games legacy	Mining approvals
			Fostering innovation through Advance Queensland

Note 1: Performance audits take an average of nine months to complete before being tabled in the parliament. As a result, some audits will start up to nine months prior to the financial year they are listed in.



Performance audits by committee and planned year for tabling in parliament—continued

	2020-21 Audits	2021-22 Audits	2022-23 Audits
Health, Communities, Disability Services and Domestic and Family Violence Prevention Committee	Health outcomes for Aboriginal and Torres Strait Islander people	Healthcare pathways (waitlist management)	Mental health service delivery
	Delivering guardianship services	Preventing and responding to domestic and family violence	Preventing childhood obesity
			Integrated care approach to chronic disease
Transport and Public Works Committee		Digital government	Transport services contracts
Legal Affairs and Community Safety Committee	Regulating firearms	Deploying police resources	Managing demand across the criminal justice system
		Diverting young offenders from crime	Combatting the use of illicit drugs
State Development, Natural Resources and Agricultural Industry	Managing dam safety	Capital asset management and planning	Managing invasive species
		Queensland Floods Commission of Inquiry	

Note 2: Performance audits take an average of nine months to complete before being tabled in parliament. As a result, some audits will start up to nine months prior to the financial year they are listed in.



3. Audit details

In this section we outline our proposed program of performance audits for the next three financial years.

These audits are detailed below and on our website. We invite the public to contribute by making a submission at www.qao.qld.gov.au.

Planned 2020–21 performance audits

In 2020–21 we plan to table nine performance audit reports in the Queensland Parliament.

Asset management in local government

This audit will assess if councils are effectively managing their infrastructure assets to maximise their service potential while minimising their total cost of ownership.

Asset management is critical to the long-term financial sustainability of the local government sector. Without full knowledge of the type, performance, cost, and age of their assets, councils are limited in their ability to make fully informed decisions about their asset renewal, maintenance, and replacement.

As at 30 June 2017, councils were responsible for \$87 billion worth of infrastructure assets, including roads and bridges, buildings, water supply and sewerage networks, and stormwater drainage. At this time, only 43 per cent of Queensland councils had up-to-date asset management plans.

During 2016–17, the local government sector spent \$1.4 billion on the renewal of infrastructure assets. To provide the best level of service to their communities, it is important that councils implement and practise sound asset management principles.

Who we might audit?

- Department of Local Government, Racing and Multicultural Affairs
- Local councils
- Selected water entities.

Collecting state revenue

This audit will assess how efficiently and effectively the Queensland Government collects taxes and royalties.

Responsibility for the management of taxation and royalties within Queensland Treasury rests with the Office of State Revenue. For the 2017–18 financial year, Queensland Treasury recognised revenue of \$10.8 billion from taxation and \$4.3 billion from royalties.

Revenue from taxation and royalties represents approximately 30 per cent of total revenue for the general government sector and 25 per cent of total revenue for the total state sector (which includes the general government sector). Amounts collected from taxation and royalties can vary from year to year due to external factors that the government cannot directly control.

Taxation revenue includes transfer duties, payroll tax, land tax, and gaming taxes. Royalties are charges for natural resources such as coal, petroleum, and liquefied natural gas extracted and sold by the private sector.

To collect state revenue, the Office of State Revenue uses the principles of behavioural economics to determine the best way to help people comply with their state tax obligations.

Who we might audit?

- Queensland Treasury.

Local government development applications and approvals

This audit will assess whether local governments' processes for development applications and approvals are efficient and effective and comply with relevant regulatory requirements.

Over the past few years, there have been several changes to the legislative framework that underpins the development application and approval process.

These changes can contribute to increased risk and complexity in how applications are processed. Further complexity arises from other factors including changing regulatory instruments, local versus state government requirements, and the nature of the application itself.

Depending on the development, the application may be assessed by either the local government or the state government.

Queensland has reviewed and updated its planning legislation, with the revised *State Planning Policy* taking effect from 3 July 2017.

Who we might audit?

- Department of State Development, Manufacturing, Infrastructure and Planning
- Department of Local Government, Racing and Multicultural Affairs
- Selected local councils.

Managing teacher supply

This audit will assess whether the Department of Education is effectively managing the supply of specialist teachers in Queensland.

Employment in Science, Technology, Engineering and Mathematics (STEM) related industries has grown more than twice as fast as the general labour market in the last decade.

An adequate supply of specialist qualified teachers is needed for Queensland to remain competitive and to provide students with opportunities to participate in a broad-based strong economy.

The supply of specialist subject teachers, including teachers of STEM subjects, continues to be of concern to the Queensland public. Long-term planning and initiatives are necessary to ensure an adequate supply of these teachers.

Who we might audit?

- Department of Education.



Managing tourism and sustainability of Queensland's World Heritage sites

This audit will assess how effectively the state's tourism and environmental agencies are managing tourism and environmental priorities for Queensland's World Heritage listed sites.

Queensland is the fortunate custodian of five world heritage listed sites: the Great Barrier Reef, Fraser Island, the Wet Tropics, Goondwana Rainforests, and the Riversleigh World Heritage site. These sites are not only unique and naturally beautiful but also environmentally sensitive.

Queensland is Australia's second largest tourism market after New South Wales, accounting for 23.3 per cent of the national tourism output and employing around 151,100 people in 2017–18. Our world heritage sites are a cornerstone of the tourism industry, some attracting increasing numbers of visitors.

Sustainably managing the tourism and environmental priorities of these sites presents significant challenges for the responsible public sector agencies. While considerable national and international attention has been given to the management of and risks to the Great Barrier Reef, considerably less public attention has been given to our four other world heritage sites.

The Department of Environment and Science is responsible for the protection of these sites. Its Queensland Parks and Wildlife Service is responsible for the day-to-day management of the sites while promoting tourism is managed by a range of public sector agencies. In 2016, Queensland Parks and Wildlife Service (then a unit in the former Department of National Parks, Sport and Racing) released the *Queensland Ecotourism Plan 2016–2020*.

Who we might audit?

- Department of Natural Resources, Mines and Energy
- Department of Environment and Science
- Department of Innovation and Tourism Industry Development
- Tourism and Events Queensland
- Local councils.

Health outcomes for Aboriginal and Torres Strait Islander people

This audit will assess whether Queensland Health is reducing the gap in health and wellbeing outcomes for Queensland Aboriginal and Torres Strait Islander people.

The Queensland Aboriginal and Torres Strait Islander population faces considerable disadvantage in health and wellbeing compared to the non-Indigenous population. The Productivity Commission estimates \$1.67 billion was spent on indigenous health services in Queensland in 2015–16.

The Council of Australian Governments (COAG) committed to closing the gap in indigenous life expectancy by 2033 and halving the gap in mortality rates for indigenous children under five by 2018.

To improve indigenous health care, Queensland Health developed the *Making Tracks Investment Strategy 2015–2018* and is now implementing the *Making Tracks Investment Strategy 2018–2021*. These strategies outline the various initiatives intended to reduce the health gap and focuses on:

- a healthy and safe start to life
- reducing risk factors
- improving living environments
- earlier diagnosis and treatment
- cultural competence
- the community-controlled health sector
- research, accountability and evaluation.

Who we might audit?

- Department of Health
- Selected hospital and health services
- Department of Aboriginal and Torres Strait Islander Partnerships.

Delivering guardianship services

This audit will assess the effectiveness of Queensland's guardianship system and its processes for supporting adults with a decision-making incapacity.

The Queensland guardianship system protects the rights and interests of individuals who do not have the capacity to make decisions for themselves. It aims to provide adequate and appropriate support for individuals to make decisions, with as much autonomy as possible. The law assumes an adult has the capacity to make a decision, unless evidence proves otherwise. Capacity is defined as an individual's ability to:

- understand the nature and effect of decisions
- freely and voluntarily make decisions
- communicate those decisions in some way.

It is important to assess the level of capacity in the context of the decision that the individual is making. While an individual's decision-making capacity may be impaired, they may still be able to make some decisions for themselves. Therefore, depending on the level of impairment in the situation, the individual may require someone to make the decision on their behalf, or may only require support to make the decision themselves. Delivering appropriate social, legal, health and financial outcomes for these adults is important for their quality of life.

The Office of the Public Guardian, the Office of the Public Trustee and the Office of the Public Advocate are responsible for providing an effective and integrated service that supports and promotes the rights of adults with impaired decision-making capacity.

Who we might audit?

- Office of the Public Guardian
- Office of the Public Trustee
- Office of the Public Advocate
- Queensland Civil and Administrative Tribunal.



Regulating firearms

This audit will assess how effectively the Queensland Police Service regulates firearms in Queensland to ensure community safety.

Community safety is improved by the enforcement of strict controls on the possession of firearms. In 1996, the Commonwealth of Australia and states and territories established the National Firearms Agreement as a result of the Port Arthur massacre. It sets out minimum requirements in relation to the regulation of firearms.

In Queensland, people who want to possess a firearm must apply for and be granted both a firearms license and a 'Permit to Acquire'. The Queensland Police Service Weapons Licensing unit is responsible for administering all aspects of the *Weapons Act 1990*, *Weapons Regulations 2016* and *Weapons Categories Regulations 1997*. This includes the issue and renewal of all licenses, permits and exemptions, and the maintenance of the commissioner's firearms register. Ensuring license holders are aware of and comply with their obligations to maintain appropriate security of their firearms is crucial to:

- effective gun control and regulation
- reducing gun thefts.

The Queensland Police Service reported that there were 844,129 firearms registered in Queensland as of 3 June 2018. Between 2014 and 2017, 2,599 firearms were reported stolen.

Who we might audit?

- Queensland Police Service.

Managing dam safety

This audit will assess whether entities are effectively managing the safety of Queensland's dams.

The owner of a dam is responsible for its safety. Having a dam safety management program in place can minimise the risk of its failure, and the potential impact on human life and property.

Under the provisions of the *Water Supply (Safety and Reliability) Act 2008*, the Department of Natural Resources, Mines and Energy is responsible for the regulation of dams that are referable. (Referable dams are those that dam owners have assessed as putting people at risk in the event of failure.)

Around half of the referable dams in Queensland are owned by Seqwater (26 dams) and Sunwater (23 dams). All referable dam owners must have an approved emergency action plan in place.

The Department of Natural Resources, Mines and Energy may put safety conditions on referable dams. These safety conditions may require dam owners to develop standard operating procedures and undertake works to improve the dam's integrity.

Who we might audit?

- Department of Natural Resources, Mines and Energy
- Seqwater
- Sunwater.

Proposed 2021–22 performance audit topics

In 2021–22 we propose to table 10 performance audit reports in the Queensland Parliament.

Effectiveness of local government audit committees

This audit will assess the effectiveness of audit committees in local governments.

Audit committees are an important part of the governance framework of local councils. Unlike state government departments, they are not mandatory for all local councils.

Audit committees provide independent assurance and advice to accountable officers and boards. To provide assurance they require:

- a documented charter that identifies the committee's responsibilities
- individuals with the right combination of skills and experience
- a sound working relationship with the accountable officer or board and the entity.

Audit committees are also responsible for monitoring the implementation of recommendations made by audits and other review activities and ensuring the coverage of audits is aligned with the local councils' risks.

Who we might audit?

- Local councils.

Educating for the digital future

This audit will examine whether the Department of Education is achieving its objectives in implementing a digital strategy to support learning in a digital world.

In 2008, the Australian Government promoted teaching and learning with the use of technologies through its Digital Education Revolution national partnership agreement. This partnership agreement provided a total of over \$2 billion in funding to the Australian states and territories to provide computers and software to all students in school years 9 to 12, deliver digital learning resources, and provide professional development in information and communication technology (ICT) for teachers.

In Queensland, the Department of Education implemented initiatives to support learning with technology. These included 'bring your own digital device' to school for learning purposes, computers for teachers, access to ICT courses for students and teachers, digital practice guides, and the creation of 'the learning place' (the department's secure eLearning environment).

It continues to invest in digital technologies that enable seamless access at any time, any place and on any device.

Who we might audit?

- Department of Education.



Commonwealth Games legacy

This audit will assess whether the state has realised the intended legacy benefits from the Commonwealth Games.

The Gold Coast 2018 Commonwealth Games was the fifth time Australia has hosted the Commonwealth Games. The 11-day sporting and cultural event involved athletes and officials from 70 different nations and territories.

With a budget of approximately \$2 billion, the Commonwealth Games relied on significant public and private investment.

Beyond the 11-day sporting event, the Commonwealth Games has the potential to provide long-term economic, industry, social and community benefits to Queensland.

In December 2014, in our report *2018 Commonwealth Games: Progress*, we recommended that the Office of the Commonwealth Games Coordination complete its legacy evaluation framework, including measures and targets to evaluate realisation of legacy benefits.

The Queensland Government subsequently finalised and implemented the 'Embracing 2018 Legacy Program'. The programs legacy benefits include:

- delivering GC2018: The Inspiring Games
- enduring jobs and powering economic growth
- accelerating the Gold Coast to a world-class boutique city
- building active, engaged and inclusive communities.

Who we might audit?

- Department of Innovation and Tourism Industry Development
- Department of State Development, Manufacturing, Infrastructure and Planning
- Local councils.

Healthcare pathways (waitlist management)

This audit will assess the effectiveness of strategies employed to ensure patients receive the most appropriate treatment within the recommended time.

Public patients are referred to specialists from emergency departments or their general practitioner. Hospital and health services develop guidelines, which help the referring doctors decide to whom they will refer patients and to ensure the doctors provide appropriate information.

Long waiting times and inappropriate referrals to specialist medical appointments can contribute to sub-optimal outcomes for patients. As at 1 April 2019, the Department of Health reported 219,158 patients were waiting for a specialist outpatient appointment. Patients waiting longer than clinically recommended periods of time varied between 10 and 50 per cent depending on the specialty.

The Department of Health establishes outpatient waiting times as an important performance measure in their service agreements with the hospital and health services and assigns funding for this initiative. The Queensland health sector has several strategies to address specialist outpatient waiting times, including the Specialist Outpatient Strategy and the Clinical Prioritisation Criteria program (currently being developed).

Who we might audit?

- Department of Health
- Selected hospital and health services.

Preventing and responding to domestic and family violence

This audit will examine how effective Queensland government initiatives have been in preventing and responding to domestic violence.

On 10 September 2014, the Special Taskforce on Domestic and Family Violence in Queensland was established. In February 2015, the taskforce finalised its report, *Not now, Not ever: Putting an end to domestic and family violence in Queensland*.

The taskforce reported that domestic violence in Queensland has continued to increase over the period to 2015, costing the state's economy between \$2.7 and \$3.2 billion annually. In its subsequent budgets, the Queensland Government committed \$328.9 million to respond to the issues and recommendations in the *Not now, Not ever: Putting an end to domestic and family violence in Queensland* report.

Queensland's *Domestic and Family Violence Prevention Strategy 2016–2026* (the Strategy), seeking to change community attitudes and behaviours, integrate service responses and strengthen justice system responses, is being delivered through a series of action plans. These action plans include the government's response to the Not Now, Not Ever report, delivering a broad range of activities and initiatives, including legislative changes, policy directives, additional funding for programs and services and system changes (for example improvements to information sharing).

Who we might audit?

- Queensland Police Service
- Department of Child Safety, Youth and Women
- Department of Communities, Disability Services and Seniors
- Department of Justice and Attorney-General
- Selected public sector entities.

Digital government

This audit will assess how effectively the Queensland Government is delivering digital and information technology improvements to provide outcomes for Queenslanders.

Successive Queensland governments have had strategies aimed at delivering digital services that:

- meet people's needs
- foster better collaboration and connectivity
- build trust in government services.

The government intends to position Queensland as a leader in digital government now and in the future. It has developed a range of government programs and initiatives intended to deliver on this commitment.

This audit will assess the design and implementation of the strategies to deliver on the government's commitment.

Who we might audit?

- Department of the Premier and Cabinet
- Department of Transport and Main Roads
- Department of State Development, Manufacturing, Infrastructure and Planning
- Department of Housing and Public Works.



Deploying police resources

This audit will examine how efficiently and effectively the Queensland Police Service deploys its resources to maximise public safety.

The Queensland Police Service has over 13,000 operational staff and 14,000 total staff. It is responsible for providing policing services to more than 4.9 million Queenslanders, who are spread over more than 1.7 million square kilometres.

Deploying police resources efficiently and effectively means using the most appropriate types and number of resources in the right place at the right time to maximise public safety outcomes.

Two objectives that the Queensland Police Service commits to in its 2017–21 strategic plan are to make the community safer and equip its workforce for the future.

Who we might audit?

- Queensland Police Service.

Diverting young offenders from crime

This audit will examine the effectiveness of youth justice diversion and rehabilitation initiatives to support young people in better connecting with the community and reducing their risk of reoffending.

Offending by young people can stem from a range of complex social problems such as family dysfunction, poor educational outcomes, unemployment, and substance abuse. Addressing the root causes of offending can help young people better connect with their communities and reduce the risk of them committing future crimes.

The Queensland Government has committed to reduce young offender recidivism by five per cent by 2020–21. This commitment is part of its Keeping Communities Safe priority in its Our Future State: Advancing Queensland's Priorities plan.

The Department of Child Safety, Youth and Women is responsible for youth justice. It, the Queensland Police Service and the Department of Justice and Attorney-General have a range of programs and initiatives intended to divert young offenders from the justice system and help them to avoid the risk of reoffending.

Who we might audit?

- Queensland Police Service
- Department of Child Safety, Youth and Women
- Department of Justice and Attorney-General
- Department of Youth Justice.

Capital asset management and planning

This audit will assess how efficiently and effectively the Queensland Government estimates and delivers its capital programs.

The annual budget cycle of the Queensland Government includes a Capital Statement. This statement presents an overview of proposed capital outlays by each Queensland Government department each year, as well as a summary of the government's approach to infrastructure provision. Capital outlays are broken down into capital purchases (including acquisitions under finance leases) and capital grants.

The level of capital expenditure over the 2017–18 forward estimates is forecast to exceed \$42 billion, with growth largely attributable to additional infrastructure investment associated with the state infrastructure fund.

Historically, Queensland Government agencies have been unable to spend the approved capital funds in the budget period. This increases the risk that government assets are unable to effectively support the delivery of key social services, or to support the state's development, the needs of local communities, and local employment opportunities.

The state's budget sector has underspent its capital program by more than \$7.7 billion (14 per cent) over the last five financial years.

Who we might audit?

- Department of State Development, Manufacturing, Infrastructure and Planning
- Selected public sector entities.

Queensland Floods Commission of Inquiry

This audit will assess whether Queensland is better able to prevent and prepare for floods following the Queensland Floods Commission of Inquiry.

Although floods are a natural phenomenon, they can have devastating impacts. The 2010–11 flood events in Queensland resulted in 35 people losing their lives. The estimated cost of the flooding events was in excess of \$5 billion.

In response to the disaster, the Queensland Government established the Queensland Floods Commission of Inquiry on 17 January 2011. The inquiry looked at the:

- preparation, planning and response to the floods
- performance of private insurers
- measures taken to manage the supply of essential services
- adequacy of forecasts and early warnings systems
- implementation of operational plans for dams
- land use planning.

On 16 March 2012, the Queensland Floods Commission of Inquiry released its final report into the 2010–11 floods. The inquiry made 177 recommendations, directed both to state and local governments. The Queensland government supported all the recommendations.

Who we might audit?

- Department of Natural Resources, Mines and Energy
- Department of Environment and Science
- Department of State Development, Manufacturing, Infrastructure and Planning
- Queensland Reconstruction Authority
- Local councils.



Proposed 2022–23 performance audits

In 2022–23 we propose to table 12 performance audit topics in the Queensland Parliament.

Managing conflicts of interest in local government

This audit will assess how effectively councils manage and respond to conflicts of interest.

A conflict of interest may occur when there is a real or perceived conflict between private interests and public duty. Undeclared conflicts of interest present a significant fraud risk within local government. Mismanagement of conflicts of interest can damage a council's reputation and ability to deliver services.

In 2016–17, the Crime and Corruption Commission (CCC) examined how 13 councils had dealt with allegations of conflicts of interest and the adequacy of their conflict of interest systems.

In October 2017, the CCC released its report about 'Managing and responding to conflicts of interest involving council employees'. It recommended 10 councils implement an overarching framework to enable them to apply a coordinated approach to identify, manage and monitor conflicts of interest.

Who we might audit?

- Local councils.

Maintaining strong and prosperous regions

This audit will assess the Queensland Government's effectiveness in progressing the goals for strong and prosperous regions in its *Queensland Plan*.

Regions outside of South East Queensland account for approximately one-third of the state's total economic output and around 28 per cent of the population. They are critical to Queensland's economy and future.

The State Government's *Queensland Plan—Queenslanders' 30-year vision* recognises that regions are 'the engine rooms of our state' and 'offer a unique and competitive advantage'. It also highlights that our regions face significant challenges including population migration to metropolitan cities.

The *Queensland Plan* aims to create strong and prosperous regions with diverse economies over the next 30 years. It sets high-level targets for population growth, liveability, employment and industry attraction, retention and diversification for achieving these goals.

In addition to the *Queensland Plan*, the government has a range of programs and initiatives including Our Future State: Advancing Queensland's Priorities; Advancing Queensland's Regions, and a range of economic and social policy initiatives that contribute to our regions.

Who we might audit?

- Department of Local Government, Racing and Multicultural Affairs
- Selected local councils.

School program for students with disability

This audit will examine whether the Department of Education is effectively and efficiently supporting students with disability to maximise their education outcomes.

The number of students in Queensland state schools with a recognised disability is increasing. The highest rates of growth are students diagnosed with autism spectrum disorder and hearing impairment.

Schools may need to make reasonable adjustments to the way they teach students with disability, or the way the students access the school, to ensure they can participate. For example, where some students with an autism spectrum disorder find handwriting stressful and difficult, the school may use word processing technology as an alternative.

All schools receive resourcing to support students with disability and can request access to a range of regional specialist services.

Who we might audit?

- Department of Education
- Department of Communities, Disability Services and Seniors.

Mining approvals

This audit will assess the effectiveness and efficiency of public sector entities in granting mining approvals.

Mining is a critical component of Queensland's economy. It has diverse reserves of coal, minerals, and petroleum and coal seam gas. The environmental, economic and social impacts of mining activities can be significant.

The Department of Natural Resources, Mines and Energy is responsible for granting authorities to prospect and mining leases. The Department of Environment and Science is the administering authority, under the *Environmental Protection Act 1994*. It approves eligibility criteria and conditions for environmentally relevant activities, such as mining.

Poorly managed mining approvals can delay and add cost to mining companies and have subsequent economic and environmental impacts.

Who we might audit?

- Department of Environment and Science
- Department of Natural Resources, Mines and Energy.



Fostering innovation through Advance Queensland

This audit will assess how effectively the Queensland Government implements its Advance Queensland initiative.

The Queensland Government's innovation initiative Advance Queensland was launched in July 2015 with initial funding of \$180 million and a vision of fostering innovation to create jobs and build a strong and diverse Queensland economy.

Now with funding increased to \$755 million in 2018–19, Advance Queensland is aimed at 'tackling today's challenges and grasping tomorrow's opportunities, giving future generations of Queenslanders the skills and education, they need to succeed'.

The program focuses on:

- boosting entrepreneurial culture by improving access to finance, new business opportunities, and management support for start-ups and small to medium enterprises
- positioning Queensland as a place for industry to collaborate with entrepreneurs, universities, businesses and government to turn great ideas into commercial products and jobs creation
- helping make Queensland an investment destination for businesses by building a collaborative environment between research bodies and industry
- providing opportunities for small businesses to collaborate and build on their innovation and ideas, to help them grow and improve products and services, and compete in a global market
- reinvigorating science, research and innovation to help create the knowledge-based jobs of the future.

Who we might audit?

- Department of Innovation and Tourism Industry Development, including the Office of the Queensland Chief Entrepreneur
- Selected public sector entities.

Mental health service delivery

This audit will assess how well Queensland's state-funded mental health services are minimising the hospitalisation of mental health patients and providing for effective transition of care into their community.

Queensland spends over \$930 million annually on state-funded mental health services. Each year, one in five adults experience a mental disorder, and approximately half experience a mental disorder at some point in their lives.

Connecting care to recovery 2016–2021 is a five-year plan that sets the direction and highlights priorities for action and investment across Queensland's state-funded mental health, alcohol and other drug service system. It aims to deliver earlier and more effective and integrated responses, improved partnerships and collaboration, more effective use of workforce and increased system performance.

The most efficient and effective place for a patient to be supported in their ongoing recovery from an episode of mental ill-health is in their community. For a successful recovery, patients require access to the right services, in the right place and at the right time.

Who we might audit?

- Department of Health
- Selected hospital and health services
- Queensland Mental Health Commission
- Mental Health Review Tribunal
- Office of the Chief Psychiatrist.

Preventing childhood obesity

This audit will assess if the Department of Health's and the Department of Education's strategies are effectively reducing childhood obesity.

The health of Queenslanders 2016 report states that 19 per cent of children in Queensland are overweight and a further seven per cent are obese. This rate has not changed since 2007–08. The rate of childhood obesity 30 years ago was two per cent.

Childhood obesity can have a range of adverse consequences including social discrimination, poor self-esteem, depression, and childhood type 2 diabetes. In the longer term, obese children have a higher likelihood of adult health problems such as cardiovascular disease, type 2 diabetes, some forms of cancer, and joint problems. These consequences can cause significant individual morbidity and mortality, lost productivity, and increased direct health care costs.

My health, Queensland's future: Advancing health 2026 is a 10-year vision and strategy for the Queensland health system. It was released in 2016. One headline measure of success in this strategy is to reduce childhood obesity by 10 per cent by 2026.

There are important links between health and education. Those with higher educational attainment tend to have better health generally. In addition, schools can deliver specific education initiatives to ensure children and families are aware of how to eat healthily and are aware of the importance of nutrition and weight in the context of overall health.

Who we might audit?

- Department of Health
- Department of Education
- Selected hospital and health services.



Integrated care approach to chronic disease

This audit will assess how effectively and efficiently Queensland Health is managing integrated care of chronic disease, including how they work with primary health networks and general practitioners.

Queensland Health's strategy—*My health, Queensland's future: Advancing health 2026*—outlines that cardiovascular disease and cancer are the primary causes of death for Queenslanders. It also explains that improving the integration of care to patients with chronic disease is an important strategy for achieving better outcomes.

The term 'chronic disease' refers to a group of diseases that tend to be long-lasting and have persistent effects. They account for 88 per cent of the burden of disease and 91 per cent of all deaths. Chronic disease costs \$45.8 billion nationally, or 87 per cent of recurrent allocated health expenditure, and up to \$5 billion per year in Queensland. It can also have a significant impact on work productivity. The Australian Government, state and territory governments, and primary care providers share the management of chronic disease.

Integrated care aims to improve patient experience by better coordinating an individual's care across primary and preventative care, mental health, and specialist and hospital care. Better coordination of care is also designed to avoid unnecessary services and hospitalisations, thereby reducing costs. The Queensland Government has developed a \$35 million integrated care innovation fund for integrated care projects.

Who we might audit?

- Department of Health
- Selected hospital and health services.

Transport service contracts

This audit will assess whether transport service contracts are managed effectively to meet the government's transport objectives, maximise value for money and meet community needs.

Transport service contracts are negotiated on an efficient price basis to purchase rail, bus and ferry services on behalf of government from operators and infrastructure managers in Queensland. The benefits of transport service contracts are that they:

- provide a flexible, accountable and transparent mechanism for the government to satisfy its transport and related policy objectives
- enable the government to identify the minimum level and standard of services it requires to be provided
- enable the government to determine whether the level of funding for these services is providing the best value for money from an overall transport policy perspective.

Transport service contracts exist for rail services (Queensland Rail's Citytrain, Traveltrain and rail infrastructure services), regional freight and livestock services (Aurizon's rail and road freight, and rail cattle train services). Service contracts also exist between the Department of Transport and Main Roads and bus and ferry operators across the state.

Who we might audit?

- Department of Transport and Main Roads
- Local councils.

Managing demand across the criminal justice system

This audit will assess whether criminal justice entities are efficiently and effectively managing demand across Queensland's justice system.

Queensland's criminal justice system is under increasing pressure, evidenced by congested police watchhouses, a growing backlog in court cases and overcrowded prisons.

Between 2012 and 2017, the number of unsentenced prisoners in Queensland increased by more than double. Within this same period, the number of sentenced prisoners increased by 32 per cent.

Identifying the pressure points across Queensland's justice system, and the specific drivers, is necessary to manage future demand on the system.

Managing demand across the justice system requires an integrated and coordinated approach by criminal justice entities.

Who we might audit?

- Queensland Corrective Services
- Queensland Police Service
- Queensland Health
- Department of Justice and Attorney-General
- Department of Child Safety, Youth and Women
- Department of the Premier and Cabinet.

Combatting the use of illicit drugs

This audit will examine the effectiveness of the Queensland Government's strategies to combat the use of illicit drugs.

Illicit drugs, such as methamphetamines, heroin and cocaine are having a significant detrimental impact on individuals, families, communities and government services in Queensland.

Between 2009–10 and 2015–16, the annual rate of methamphetamine-related hospital admissions reportedly rose by 3.9 to 79.9 per 100,000 people. From 2014–15 to 2015–16 arrests related to amphetamine offences increased by 31 per cent.

The *National Drug Strategy 2017–2026* identifies national priorities to help prevent and reduce drug-related problems. The Queensland Government's *Queensland Mental Health, Drug and Alcohol Strategic Plan 2014-2019* aims to deliver an integrated and recovery-orientated system to minimise harm from drug use. In February 2018, the Queensland Government also issued an 'Action on ice' plan to specifically address use and harms caused by crystal methamphetamine.

Who we might audit?

- Department of Child Safety, Youth and Women
- Department of Justice and Attorney-General
- Queensland Police Service
- Queensland Corrective Services
- Queensland Health.



Managing invasive species

This audit will assess how effectively the Department of Agriculture and Fisheries is managing invasive species.

Invasive species, which include animals, plants and diseases, have significant economic, environmental and social impacts. They place considerable pressure on native wildlife and, in some instances, have contributed to the decline or extinction of native species.

The Department of Agriculture and Fisheries estimates that each year feral pigs reduce grain production by \$12 million and wild dogs cost \$33 million in livestock losses, disease spread and control. It also estimates that weeds cost the state \$600 million each year and have significant impact on primary industries, natural ecosystems, and human and animal health.

The *Biosecurity Act 2014* protects Queensland's economy and biodiversity from the threat posed by invasive species. Under the Act invasive species are subject to a range of control actions to prevent their spread and to eradicate them.

The Department of Agriculture and Fisheries, Biosecurity Queensland, is responsible for the management of invasive species. Since 2015, the Queensland Government has allocated \$19.7 million to the Queensland Feral Pest Initiative to control invasive species in Queensland. The state funding has been used for a range of projects including cluster fencing, baiting and trapping programs, weed management and eradication programs.

Who we might audit?

- Department of Agriculture and Fisheries
- Department of Environment and Science
- Department of Natural Resources, Mines and Energy
- Local councils.



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