

New reports to parliament

The Queensland Audit Office's (QAO) wide experience means we are uniquely placed to identify the key issues and risks facing public sector and local government service delivery.

We continue to implement new approaches to our work to ensure we focus our deliverables on our vision of better public services and give our clients trusted and valued assurance services.

From 2020–21, three new types of publications will complement our existing performance audit and financial audit reports to parliament. These new publications range in depth and degree of evaluation; balancing deep analysis and conclusions with faster delivery of our insights. They give us more avenues to share the insights we gather from our audit work with our clients, parliament, and the Queensland community. The new publications are:

- topic overviews
- information briefs
- Auditor-General's insights.

We continue to consult and engage with our clients during our audit or review work, and as we prepare any of our reports to parliament. This includes a period of 21 days where entities are invited to respond to our proposed reports.

Details on the new publications and our consultation process follows.

Topic overviews

Our topic overviews help clients and stakeholders understand complex issues and subjects. They are highly readable and explain complex issues, but do not oversimplify the issue.

They may set out key facts, identify underlying assumptions and summarise information that may be otherwise difficult to understand.

For example, we might produce a topic overview that describes the health landscape in Queensland. Or, one that outlines the commercial arrangements of a major outsourcing deal, where we set out who the prime contractor is, how they are due to be paid and who is bearing risk.

Information briefs

In today's data-rich landscape, QAO regularly reviews large amounts of information and makes judgements about what it means.

Our information briefs share more of our work. They may set out key facts, involve some evaluation, and include findings and recommendations, where relevant.

For example, we might prepare an information brief that sets out key facts about government's engagement with local suppliers. This might include detailed information analysing how much government spends with small to medium enterprises.

Fact sheet

Auditor-General's insights

Our Auditor-General's insights involve more evaluation than topic overviews and information briefs. They may often draw on other QAO work, within certain sectors or across government.

Through them, we will highlight risks and issues that we believe government needs to manage now and in the future.

For example, we might prepare an Auditor-General's insights report that evaluates the government's overall performance in implementing technology projects.

Full audit reports

Performance audits

Performance audits evaluate the efficiency, effectiveness, and economy of public service delivery. Our topics cover important aspects of public service delivery across a wide range of sectors.

We will continue to table reports on performance audits in parliament each year.

Financial audits

Each year, QAO provides professional audit services for over 400 state and local government entities. This work includes our opinions on the accuracy and reliability of the financial statements, and insights on financial performance, risk, and internal controls. We will continue to summarise the results of these audits in reports to parliament each year.

Consultation and reporting

All our audit engagements are conducted under the *Auditor-General of Queensland Auditing Standards*, which establishes the standards we apply. Our audits typical involve three stages: planning, conduct and reporting. We provide regular updates to the audited entity and key stakeholders throughout each stage.

For all of our outputs—topic overviews, information briefs, Auditor-General's insights, or full audit reports—QAO will issue a draft report to relevant parties for 21-day comment, as required under s.64 of the *Auditor-General Act 2009*. Relevant parties have 21 days to provide a written response, which we include in the report we table in parliament.

We may also issue a preliminary report to relevant parties prior to the final draft.

This consultation process ensures all relevant parties have the opportunity to provide comments, and that our reports include relevant context and are balanced.

For further information on our consultation and reporting, please see our fact sheets *Performance Audit practice statement* and *Financial Audit practice statement*.

Selecting our audit topics

In identifying and selecting our audit topics, we continually scan the environment that the state and local government entities operate in to reflect emerging or systemic risk. We consult widely with entities, parliament, and other stakeholders, and welcome topic suggestions from the public.

We prepare a three-year strategic audit plan, which we update annually, or as new circumstances arise. This plan is available on our website at www.qao.qld.gov.au/audit-program.





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T: (07) 3149 6000
M: qao@qao.qld.gov.au
W: qao.qld.gov.au
53 Albert Street, Brisbane Qld 4000

