

Requests for audits

The Queensland Audit Office (QAO) welcomes information on public sector performance and requests for audits from members of the public, elected representatives, entity management, and from other integrity offices. The information is a valuable input to our audit work.

What is a request for audit?

A *request for audit* is any information given to us about known or suspected financial waste or mismanagement by Queensland public sector entities or their employees.

Why should I request QAO to do an audit?

The government spends public money on services for the community. As taxpayers, you have a right to expect that this money is spent wisely and honestly; and that public services are provided in an efficient, effective and economic way. Any wrongdoing in how government entities spend public money can contribute to increased costs and reduced quality of services.

If you are aware of any financial mismanagement or waste within the public sector, we welcome you raising these matters with us to consider.

How do I request an audit?

If you wish to request an audit, please contact us via the following avenues:

- **online**—[contact us](#) via our website
- **email**—referrals@qao.qld.gov.au
- **mail**—PO Box 15396, City East Qld 4002
- **telephone**—(07) 3149 6000.

When requesting an audit, please provide:

- information about the nature of your concern
- details of the matter, including the timing, amounts involved and any evidence you have or where it may be found
- details of the entities and employees involved
- whether you suspect possible corrupt conduct or criminal activity
- if you believe the matter is a 'one-off' or if it indicates a systemic issue
- copies of any supporting documentation
- whether you have referred this matter to any other organisation.

Fact sheet

You can remain anonymous or make a [public interest disclosure](#) under the *Public Interest Disclosure Act 2010*.

We treat your personal information, including your name and contact details, as confidential, except to notify the Crime and Corruption Commission or the Queensland Police Service where required by law.

A public interest disclosure is when you tell us about serious wrongdoing in the public sector.

Making a public interest disclosure is sometimes referred to as 'whistleblowing'.

While you may wish to talk to us about your request for audit in the first instance, we prefer that you initially document and provide any details about the information or allegations to us, including any evidence you have.

What does QAO do with requests for audits?

We carefully consider all information and requests we receive and focus our work on areas where we can strengthen and improve public sector performance and service delivery.

The Auditor-General is most likely to investigate information that questions the efficiency, effectiveness, and economy of a public sector entity in achieving its objectives or matters of known or suspected fraud and financial mismanagement.

We undertake audits of matters based on requests that:

- strengthen and improve public sector performance, efficacy, and accountability
- address governance deficits in public sector entities
- highlight systemic issues in government service delivery
- uncover and mitigate fraud relating to taxpayer or ratepayer funds.

It is important to note that we do not investigate all requests for audits. We consider:

- whether it is within the Auditor-General's legislation—the *Auditor-General Act 2009* specifies our powers. For example, we cannot audit private sector bodies which sell goods or services to the government on commercial terms
- whether another entity should investigate the matter—it may be more appropriate for another body to investigate your request for audit, such as the Crime and Corruption Commission or the Queensland Ombudsman

- the significance of the matters raised, including the level of public interest—how does the matter adversely affect the public interest?
- the sufficiency, source, and nature of the evidence provided—the greater the level of detail and the more specific the allegation, the more likely it is we will conduct an audit
- whether the matter has been raised in good faith or appears to be vexatious—we are not an arbiter and do not audit an individual's grievances unless they reflect a broader systemic issue.

If we audit your request, we have three courses of action. Which one we take depends on the scale and potential severity of the issue and its urgency.

We may audit your request:

- as part of our annual audit of the entity or entities involved in line with our audit cycle
- as a separate, priority audit
- through a wider and deeper audit to examine broader systemic issues.

You can find more information on our audit services in our [fact sheets](#) on our website.

Communicating with you

We will acknowledge we have received your request for audit within one week of receiving it, where we have your contact details.

QAO officers considering your request may need to contact you where information is not complete.

As per the confidentiality provisions of the *Auditor-General Act 2009*, we cannot report our audit results to you directly. We use the results of our audits to:

- report significant findings in our reports to parliament
- report back to the public sector entity directly on our recommendations for improvement
- refine and improve our audit approaches
- report instances of fraud or corrupt conduct to other integrity bodies, such as the Crime and Corruption Commission.



Why do some requests for audit become performance audits?

We may audit a request as a performance audit because of the significance of the matters raised, the level of public interest, and the resources required to properly audit the issue.

We also assess the relevance and importance of the issue raised against our existing audit program.

In accordance with s.37 of the *Auditor-General Act 2009*, the Auditor-General may conduct an audit in the way they consider appropriate. The Auditor-General is an independent officer and cannot be directed on how to conduct an audit. To be fully effective, it is important for the position to be independent from executive government.

Requests for audits from elected members

From November 2020, we will publish on our website a summary of requests for audits we receive from elected members. This will provide transparency around the information we receive from members of state parliament and local government councillors, and keep our stakeholders informed about why and how we audit these matters.

Cost of requests for audits

If your request for audit relates to an aspect of our annual financial audit, we may recover the costs from the entity. Otherwise, parliament funds the cost of our audits through the appropriation it provides to QAO.

Further reading

If you would like to learn more about this subject, the following reference is recommended:

- *Auditor-General Act 2009*.

Queensland Acts are available on the website www.legislation.qld.gov.au.

If your concern is about QAO, please refer to our [Complaints](#) fact sheet, which is also available on our website.





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