



# Acquittal of Queensland Audit Office prior published work plans

May 2021

# Acquittal of prior published plans

This document reflects the changes between the Queensland Audit Office's (QAO) *Strategic Audit Plan 2020–23*, published in December 2019, our *Revised 2020–21 audit program*, published in October 2020, and *Forward work plan 2021–24*, published in May 2021. We have outlined the changes to the timing of some audits, the new audits now included in the *Forward work plan 2021–24*, and the audits QAO has presently removed from our *Forward work plan 2021–24* but remain on our topic register and longer list of potential future audits.

## Changes between prior QAO audit plans and *Forward work plan 2021–24*

2021–22 Audits	2022–23 Audits	2023–24 Audits
Existing topics (with timing change)	Existing topics (with timing change)	Existing topics (with timing change)
Appointing and renewing government boards*	Deploying police resources	Diverting young offenders from crime
Contract management for new infrastructure*	Improving health outcomes for Indigenous peoples	Effectiveness of local government audit committees
Delivering social housing and housing services	Managing Queensland's world heritage sites	Granting mining approvals
Domestic and family violence initiatives (Report 1) <sup>1*</sup>	Existing topics (no change in timing)	Implementing recommendations from the Queensland Floods Commission of Inquiry
Enabling digital learning <sup>5*</sup>	Effective delivery of mental health services	Managing invasive species
Improving access to specialist outpatient services <sup>2*</sup>	Maintaining strong and prosperous regions	Managing the supply of specialist teachers
Improving asset management in local government	New topics (not previously on plan)	Preventing childhood obesity
Keeping people safe from domestic and family violence (Report 2) <sup>1</sup>	Delivering ambulance services	New topics (not previously on plan)
Managing our transition to renewables*	Effectiveness of cyber safety in state schools	Managing Queensland's regional water supply
Measuring emergency department patient wait time <sup>4*</sup>	Effectiveness of Queensland's long-term planning processes	Managing volunteer services
Opportunities for cost efficiency in government administrative spending <sup>3*</sup>	Implementation of the Powering Queensland Plan	Sustainability of local governments
Regulating dam safety*	Managing workforce agility	Managing risk transfer in infrastructure
New topics (not previously on plan)	Planning and delivering higher levels of state infrastructure	
COVID-19 economic stimulus spending: early impact	State government financial forecasts and performance measures	
Establishing the Queensland Future Fund		
Regulating animal welfare services*		

Notes: \*This audit commenced in 2020–21 and is likely to publish in early 2021–22.

<sup>1</sup> We split the preventing and responding to domestic and family violence audit into two audits (domestic and family violence initiatives and keeping people safe from domestic and family violence).

<sup>2</sup> Previously titled managing healthcare pathways.

<sup>3</sup> Previously titled strategies for delivering efficient services.

<sup>4</sup> Previously titled emergency department performance reporting (follow up).

<sup>5</sup> Previously titled educating for the digital future.



The following tables provide further background around the changed timing of proposed audits, the inclusion of new audits to our *Forward work plan 2021–24*, and the removal of audits from our prior published plans: *Strategic Audit Plan 2020–23* (published December 2019) and our *Revised 2020–21 audit program* (published October 2020).

## Reason for changes to previously planned 2021–22 audits

Category	Audit(s) topic	Explanation
<b>Audit topics with changed timings</b>	<ul style="list-style-type: none"> <li>Appointing and renewing government boards</li> <li>Contract management for new infrastructure</li> <li>Domestic and family violence initiatives (Report 1)</li> <li>Enabling digital learning</li> <li>Measuring emergency department patient wait time</li> <li>Improving access to specialist outpatient services</li> <li>Managing our transition to renewables</li> <li>Opportunities for cost efficiency in government administrative spending</li> <li>Regulating dam safety</li> </ul>	<p>COVID-19 meant that QAO needed to make some decisions about the performance audits or assurance activities that were underway when the pandemic struck, including pausing, rescoping and, in some cases, delaying audits. Some of the clients we were auditing at that time were frontline entities responding directly to the crisis, and most of our clients were transitioning to delivering their services remotely due to lockdowns. This impacted on when they could provide audit data and information, and when we could conduct fieldwork such as site visits and interviews.</p> <p>The Queensland state election in October 2020, and the caretaker period preceding it, meant we needed to pause or delay tabling some of our nearly completed reports to parliament. Under the tabling protocols in the <i>Auditor-General Auditing Standards</i>, we usually do not send draft reports to our clients for their comment, or table reports, during a caretaker period or estimates hearings.</p>
<b>New audit topics added</b>	<ul style="list-style-type: none"> <li>COVID-19 economic stimulus spending: early impact</li> <li>Establishing the Queensland Future Fund</li> <li>Regulating animal welfare services</li> </ul>	<p>The Queensland Government has invested more than \$8 billion to respond to the economic, health and societal impacts of COVID-19. As such, we have prioritised a new audit that will examine the impact and effectiveness of public spending during COVID-19 in maintaining key industries and local economies.</p> <p>Given the Queensland Government's focus on reducing state debt, we have prioritised a new audit that will examine how the government established the Queensland Future Fund. The Queensland Government established the Queensland Future Fund to reduce state debt. It is a special purpose fund with an estimated funding of \$5.6 billion.</p> <p>As always, we retain some flexibility in our plan to allow us to respond to important, time-sensitive issues—in particular, specific requests for audits from parliamentary committees and elected members.</p> <p>The former Natural Resources, Agricultural Industry Development, and Environment Committee (now titled State Development and Regional Industries Committee) requested that QAO undertake an audit of animal welfare services. We assessed the request and determined that there was value in examining the regulation of animal welfare services.</p>
<b>Audit topics removed</b>	<ul style="list-style-type: none"> <li>Capital asset management and planning</li> <li>Commonwealth Games legacy</li> <li>Digital government</li> </ul>	<p>Given the emerging priorities resulting from COVID-19 and other strategic risks to the public sector, we have removed these topics from our current plan. These topics will remain on our topic register, meaning we will reassess them during our annual planning process.</p> <p>For 2021–24, we have prioritised audits that will focus on COVID-19 support and stimulus, and state savings and debt. We intend to examine aspects of capital asset management and planning as part of our audits on planning and delivering higher levels of infrastructure and on major infrastructure projects.</p> <p>The Australian and Queensland governments are currently in the final stages of potential selection for the 2032 Olympics. We are monitoring the outcomes of this. If successful, we may consider an audit that assesses the planning for the Olympic Games, and how effectively Queensland is utilising legacy assets of the Commonwealth Games. The Queensland Government is set to implement a new digital strategy in July 2021 that will supersede its existing strategy <i>DIGITAL 1ST 2017-2021</i>. As such, we will keep a watching brief on this audit. We will continue to monitor and re-examine these potential audit topics.</p>

## Reasons for changes to previously planned 2022–23 audits

Category	Audit	Explanation
<b>Audit topics with changed timings</b>	<ul style="list-style-type: none"> <li>Deploying police resources</li> <li>Improving health outcomes for Indigenous peoples</li> <li>Managing Queensland's world heritage sites</li> </ul>	<p>As part of our annual planning process, we reassessed our three-year work plan to ensure our audit work focuses on strategic risks to the public sector. We have prioritised the timing of audits that focus on COVID-19 support and stimulus, state savings and debt, the governance of government, and other emerging priorities. Despite this shift in timing, we consider these topics to be of high importance. As such, they remain on our <i>Forward work plan 2021–24</i>, with the reports tabling in parliament in 2022–23.</p>
<b>New audit topics added</b>	<ul style="list-style-type: none"> <li>Planning and delivering higher levels of state infrastructure</li> <li>Effectiveness of Queensland's long-term planning processes</li> </ul>	<p>In 2020–21, the Queensland Government plans to spend \$14.8 billion to drive the state's largest infrastructure program in over a decade, and plans to spend \$56 billion over the next four years. Given this significant investment, we have added two new audits to our plan that will examine the planning (including long-term planning) and delivery of key infrastructure projects.</p>
	<ul style="list-style-type: none"> <li>Implementation of the Powering Queensland Plan</li> </ul>	<p>The government is investing \$1.16 billion to ensure Queenslanders can access an affordable and secure supply of energy. Last year, we circulated our draft plan to the committee which proposed undertaking an audit on the <i>Powering Queensland Plan</i> in 2023–24. We have reassessed the timing and value of this audit and included it in our <i>Forward work plan 2021–24</i>, with the report tabling in parliament in 2022–23.</p>
	<ul style="list-style-type: none"> <li>Managing workforce agility</li> </ul>	<p>In response to the COVID-19 pandemic, the Queensland Police Service reassigned one in 10 police officers to COVID-19-related duties. Queensland Health undertook a range of response measures, including increasing health services and expanding community screening and contact tracing teams. Other public sector entities moved their entire workforce to remote working (working from home).</p> <p>As such, we have added a new topic to our <i>Forward work plan 2021–24</i> that will examine how different public sector entities managed their workforces during COVID-19, with the report tabling in parliament in 2022–23.</p>
	<ul style="list-style-type: none"> <li>State government financial forecasts and performance measures</li> </ul>	<p>Each year, the Queensland Government prepares a state budget identifying estimated revenues and expenses over the next four years. The accuracy and reliability of the state government's financial forecasts and performance measures are critical to Queensland's economic recovery and achieving its long-term fiscal objectives. We have added a new topic to our plan that will examine how the framework for preparing the state budget supports the government's identified fiscal principles and seeks to achieve the objectives and measures identified in key economic plans.</p>
	<ul style="list-style-type: none"> <li>Effectiveness of cyber safety in state schools</li> </ul>	<p>The e-Safety Commission reports that one in five children have been socially excluded, threatened, or abused online. Last year, we circulated our draft work plan to the committee, which proposed undertaking an audit on cyber safety in state schools in 2023–24. Given the ongoing concerns regarding this matter, we have reassessed the timing and priority of the audit and included it in our <i>Forward work plan 2021–24</i> as a second-year topic (2022–23). This audit will examine whether the Department of Education is effectively supporting schools in their protection of students undertaking online activities.</p>
	<ul style="list-style-type: none"> <li>Delivering ambulance services</li> </ul>	<p>The Queensland Ambulance Service provides critical care to Queenslanders. Since 2016, the percentage of patients transferred off a stretcher within 30 minutes has decreased from 80 per cent to 60 per cent in February 2021. This audit will examine how effectively and efficiently Queensland Health is addressing root cause issues impacting on ambulance response times.</p>



Reasons for changes to previously planned 2022–23 audits

Category	Audit	Explanation
Audit topics removed	<ul style="list-style-type: none"> <li>Managing conflicts of interest in local government</li> <li>School program for students with disability</li> <li>Fostering innovation through Advance Queensland</li> <li>Integrated care approach to chronic disease</li> <li>Managing demand across the criminal justice system</li> <li>Combatting the use of illicit drugs</li> </ul>	<p>As part of our annual planning process, we reassessed our three-year program to ensure our current audit work focuses on strategic risks to the public sector. In light of the COVID-19 pandemic, changing government priorities, and emerging risks, we have removed these existing audits from our plan and prioritised new audits that better align to the government’s risk and priority areas. They include:</p> <ul style="list-style-type: none"> <li>planning and delivering higher levels of state infrastructure</li> <li>managing risk transfer in infrastructure</li> <li>effectiveness of Queensland's long-term planning processes</li> <li>managing workforce agility</li> <li>implementation of the Powering Queensland Plan</li> <li>effectiveness of cyber safety in state schools.</li> </ul> <p>As part of this process, we also considered the work performed by other integrity agencies to ensure our work adds value and does not duplicate existing reviews underway. As such, we removed the <i>managing conflicts of interest in local government</i> audit from our <i>Forward work plan 2021–24</i>, given the work already performed by the Office of the Independent Assessor and the Crime and Corruption Commission.</p> <p>The topics that we have currently removed from our plan will remain on our topic register. We will reassess their value and priority as part of our annual planning process.</p>
	<ul style="list-style-type: none"> <li>Transport service contracts</li> </ul>	<p>Transport service contracts continue to be an important focus for government. We intend to examine transport service contracts as part of our annual transport financial audit. We will table the results from this audit in the <i>Transport 2021</i> report to parliament.</p>



## Reasons for changes to previously planned 2023–24 audits

Category	Audit	Explanation
Change to the proposed timing of topics	<ul style="list-style-type: none"> <li>Effectiveness of local government audit committees</li> <li>Diverting young offenders from crime</li> <li>Managing the supply of specialist teachers</li> <li>Preventing childhood obesity</li> <li>Managing invasive species</li> <li>Implementing recommendations from the Queensland Floods Commission of Inquiry</li> <li>Granting mining approvals</li> </ul>	Changes to government policy and legislation have impacted the timing of the diverting young offenders from crime audit and the granting mining approvals audit. In February 2021, the Queensland Government announced youth justice reforms. As such, we have pushed back the diverting young offenders from crime audit to 2023–24 to give adequate time for the reform to take effect. The Australian Government is proposing changes to legislation that will enable it to delegate powers to state governments to make environmental approvals for major projects, including mining approvals. As such, we have pushed back the granting mining approvals audit to 2023–24 to give adequate time for the proposed changes to take effect. We have pushed back the other topics to 2023–24 due to emerging priorities resulting from COVID-19 and other strategic risks to the public sector. While the timing of these audits may have shifted, they continue to be a priority and as such will remain on our plan. We will continue to reassess the value and priority of these topics as part of our annual planning process.
New topics added to our plan	<ul style="list-style-type: none"> <li>Managing Queensland's regional water supply</li> </ul>	Safe, secure, and reliable water supplies are critical for the current and future wellbeing of Queensland's regional communities and for sustaining economic productivity. As at 1 February 2021, the Queensland Government declared that 67 per cent of Queensland is in drought. Some towns, such as Clifton and Stanthorpe, ran out of water and relied on councils to truck water in. Given the importance of reliable water supplies for our regional communities, we have added a new audit to our <i>Forward work plan 2021–24</i> that will examine how effectively and efficiently state and local governments are ensuring communities have access to safe, secure, and reliable water.
	<ul style="list-style-type: none"> <li>Managing volunteer services</li> </ul>	Volunteers play a critical role in our communities, particularly in response to natural disasters. Despite their important role, the number of volunteers is declining. Since 2017–18, the number of volunteers for the Rural Fire Service and the State Emergency Service has decreased by 14 per cent from 42,000 to 37,000 in 2019–20. As such, we have added a new audit to our <i>Forward work plan 2021–24</i> that will examine whether relevant public sector entities are effectively managing their volunteer workforces (the State Emergency Service, Rural Fire Service, and the Australian Volunteer Coastguard).
	<ul style="list-style-type: none"> <li>Sustainability of local governments</li> </ul>	In 2018–19, Queensland's local governments spent approximately \$8.5 billion in goods and services and were responsible for nearly \$107 billion in assets. Local governments are facing greater pressure, more than ever, to deliver more sustainable services. Their sustainability is critical for Queensland's current and future generations. As such, we have added a new topic to our <i>Forward work plan 2021–24</i> that will examine the sector's progress in meeting its sustainability challenges. This audit will be the fifth in a series of local government sustainability audits that we have undertaken.
	<ul style="list-style-type: none"> <li>Managing risk transfer in infrastructure</li> </ul>	The Queensland Government plans to invest \$56 billion in infrastructure over the next four years. It will use the private sector to manage and deliver much of this. Given this significant investment, and the associated risks with infrastructure projects, we have added a new audit to our <i>Forward work plan 2021–24</i> that will examine how effectively public sector entities are transferring risk in new infrastructure projects.





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