



Queensland Audit Office

Forward work plan 2021–24

26 May 2021

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Auditor-General's foreword

The Queensland Audit Office (QAO) is an essential part of Queensland's integrity system. At the heart of our work is driving positive change in the way public services are delivered to help improve the lives of Queenslanders.

Our independent assurance helps parliament, the community and other stakeholders understand whether public sector entities and local governments are delivering their services effectively, efficiency, economically, and in accordance with legislative requirements. The insights, advice, and recommendations we give our clients help them improve their financial management and service delivery, as well as learn from other entities.

Our governing legislation, the *Auditor-General Act 2009*, requires us to publish a three-year plan of the performance audits that we intend to carry out. Starting with this *Forward work plan 2021–24* (the plan), I am publishing the risks to public service delivery that QAO has identified and our expected audit activity in response, for both performance and financial audits. Our audit services—and the insights they deliver—do not stand alone; they work together to provide a full picture of state and local government performance and accountability.

Over the coming three years, we will supplement this plan with new or updated audits that respond to changes in the Queensland public sector and the emergence of new risks that entities must manage. We only need to consider the extraordinary events brought about by COVID-19 to recognise that we need to be responsive and adaptable.

We circulated this plan to parliamentary committees, ministers, departments, local governments, and relevant statutory bodies before it was finalised. I would like to thank them for their input and feedback.

I trust the audit topics in this plan reflect the issues of most importance to Queensland and that the enclosed information provides useful context for our readers about public service delivery over the coming years.



Brendan Worrall
Auditor-General
26 May 2021



What we do

We are committed to our purpose of independent valued assurance and insights, and our vision of better public services.

Our role

The Queensland Audit Office (QAO) is parliament's independent auditor of Queensland's state and local government public sector entities, as established under the *Auditor-General Act 2009*.

The Auditor-General is independent, and appointed by the Queensland Governor in Council for a seven-year term. The parliamentary Economics and Governance Committee provides oversight of the Auditor-General and the office.

Our work

Our vision is for better public services. To achieve this, we:

- provide professional audit services, which include our audit opinions on the accuracy and reliability of the financial statements of public sector entities, including local governments
- provide entities with insights on their financial performance, risk, and internal controls; and on the efficiency, effectiveness, and economy of public service delivery
- produce reports to parliament on the results of our audit work, our insights and advice, and recommendations for improvement
- support our reports with graphics, tables, and other visualisations, which connect our insights to regions and communities
- conduct investigations into claims of financial waste and mismanagement raised by elected members, state and local government employees, and the public
- share wider learnings and best practice from our work with state and local government entities, our professional networks, industry, and peers.

Outcomes from our work

The outcomes from our work include:

- improved public sector and local government financial management and reporting
- maintaining confidence in financial accountability, transparency, and reporting
- supporting Queenslanders by providing recommendations to our clients on how they can improve their delivery of public services
- giving parliament independent assurance over the performance of the public sector.



COVID-19 and the challenges facing the public sector and local government

Public sector entities and local governments are under pressure to deliver more for Queenslanders. They face long-term challenges due to:

- increased demand for public services from our growing and aging population
- changes in our economy, which require the development of new skills and industries
- new technologies, which are fundamentally changing how people interact with each other, businesses, and governments.

Public sector entities and local governments also need to support our communities, protect the natural environment, and ensure Queensland can respond to the challenges of the future.

But, like governments worldwide, they need to do this while recovering from the extraordinary economic, health and societal impacts of COVID-19 that saw the Queensland Government invest more than \$8 billion in immediate response measures.

In short, COVID-19 has fundamentally altered the risks faced by public sector entities and local governments. Some investments and services may need to be increased as a result, while others may no longer make sense financially or operationally. We expect public sector entities and local governments will need to continue to respond to the pandemic for years to come. They will need to revisit their service delivery strategies to ensure they are the most appropriate they can be for both a recovering and post-COVID-19 environment.

Across the public sector, these changes will significantly impact Queensland's financial performance and position. The state budget for 2020–21 outlines how the Queensland Government is responding to COVID-19 and other emerging risks. It sets out to:

- reduce debt and increase economic activity
- create jobs and enhance frontline services
- grow our regions and support key industries, including tourism, agriculture, and mining.

Our audit work will continue to examine whether entities are delivering on the intended outcomes for these investments efficiently, effectively, economically, and in accordance with relevant legislation.

We will do this through six audit focus areas, which help us plan our overall program and guide individual audits.

Queensland Government's response¹ to COVID-19

- More fever clinics, emergency departments, acute care services and regional services for remote communities (\$1.2 billion)
- An industry support package for large and regionally significant businesses (\$1 billion)
- Relief packages for payroll tax and land tax (\$1.35 billion)
- A job support loan facility, interest free for the first 12 months (\$1 billion)
- Subsidies for households and businesses to offset the cost of water and electricity bills (\$500 million)
- Other funding of \$3.2 billion through the *Appropriation (COVID-19) Act 2020*.

Note: ¹ Highlights of the Queensland Government response as of December 2020.

Where we will focus our work

Introduction

Each year, we develop a three-year forward work plan that considers the strategic risks facing public sector entities and local governments. We prioritise our audit activity where we believe our insights can most effectively support them. We identify the strategic risks by:

- scanning the environment that public sector entities and local governments operate in
- understanding the challenges in public sector administration
- consulting widely with stakeholders to identify and understand their concerns
- examining entities' operations and performance
- analysing the requests for audits we receive from members of the public, elected representatives, entity management, and other integrity offices.

We use the intelligence that we gather to decide the audit areas we will focus on in the coming year. These 'focus areas' guide our work in financial audits, performance audits and other assurance activities.

We expect our audit focus areas will remain generally consistent over the life of this plan, but at the start of each financial year we will take the opportunity to review and renew them. Accordingly, we will share our focus areas for 2022–23 and 2023–24 at the start of those years.

This process ensures we can respond to the most important risks facing the public sector at the right time.

It is important to note that new legislation, or new initiatives, may be introduced during the current year, which may require us to develop new audit focus areas. If this happens, we will update this plan and tell our clients of our changed focus.

Focus areas for our audits

COVID-19 support and stimulus

The speed and depth of the impacts from the COVID-19 pandemic, and the ongoing government responses to them, are unprecedented. It is critical that government-led responses are supported by sound controls to manage any additional risks, and effective governance and leadership must continue.

We will focus on:

- government support and stimulus measures in response to COVID-19, including the payment of additional grants, support to entities, and new loans to the public and private sectors. Our analysis will include the impact of the government's response measures on regional economies
- public sector entities' and local governments' efforts to mitigate the risk of fraud, mismanagement, or poor administration during COVID-19. This will include examining the control measures they have implemented.

State savings and debt

The Queensland Government has a savings and debt plan, which aims to support economic recovery and achieve \$3 billion in savings over four years. It includes a range of initiatives to focus on core business and ensure effective frontline services.

We will focus on:

- saving and efficiency measures implemented by entities in response to the Queensland Government's savings and debt plan. We will examine significant expenses (including employees and projects) and any changes in government functions
- establishment of the Queensland Future Fund to reduce the state's debt. The fund is expected to include surplus funds from the defined benefit superannuation fund, government functions, infrastructure assets, and other investments
- impacts on the financial sustainability of government due to lower revenue in areas such as royalties and taxation, resulting from the effects of COVID-19 on the state's economy.

Infrastructure investment

Effective and well-maintained infrastructure is important for the health of our economy and Queensland's national and international competitiveness. It can be critical for building industry confidence, creating new jobs and improving liveability.

We will focus on:

- the delivery of capital programs led by the private sector. This will consider how adequate oversight is maintained and how risk is allocated to the most appropriate entity
- updates on the delivery of significant infrastructure projects, including Cross River Rail and Brisbane Metro. This will incorporate the propriety and probity of procurement decisions and contract management
- the planning for capital programs and overall progress against planned expenditure.

Healthy and safe communities

Communities thrive where people's safety, health and wellbeing are prioritised, protected, and maintained. This can be achieved where state and local governments, hospitals, police and emergency services, and other key service providers work together.

We will focus on:

- strategies to improve the health outcomes of all Queenslanders, including care coordination across entities and access to appropriate medical and specialist outpatient services
- programs and services to support vulnerable Queenslanders, including ensuring equitable access to support services and programs
- strategies and methods to ensure communities are safe and appropriately supported by police, emergency services and other community specialists.



Sustainable communities

Sustainability extends beyond financial sustainability—a sustainable community is one where local businesses are economically viable, environmentally sound, and socially responsible, and people have access to basic services, such as education and healthcare.

We will focus on:

- government programs that wholly or partly target regional Queensland. This will include how effective they are in improving economic growth, employment opportunities, industry and tourism development, and asset management
- equitable, effective, and secure delivery of education services and infrastructure to Queenslanders
- planning and other processes to ensure Queensland's natural environment is both protected and supports economic activity. This includes sustainably managing economic and environmental priorities, such as tourism, mining, and the effective management of our natural environment.

Governance of government

Public sector entities and local governments must continually adapt to their changing environments, adopt new ways of managing risk, and work together to achieve important outcomes. The public expects government to uphold high standards of public administration.

We will focus on:

- entities' internal controls. We assess the quality and effectiveness of internal controls annually. We will particularly examine the effectiveness of internal controls in entities following the implementation of machinery of government changes
- entities' governance and board structures. We will examine responses to the 2020 machinery of government changes, including the impact on culture and risk management practices, and assess the processes used to attract and retain government board members
- information technology developments, including monitoring and managing technology projects, and controls to manage cyber security risks
- financial reporting improvements, including the reporting of new or emerging risks such as those due to climate change.

We have developed a model for us and our clients to assess the design of an effective internal control environment. We are currently consulting with public sector entities and local governments and intend to commence our assessments of our clients' internal controls during 2021–22.

Our annual assessment will include 10 key elements of effective internal control:

• Culture	• Monitoring
• Governance	• Information systems
• Risk management	• Change management
• Asset management	• Significant procurement activity
• Records management	• Grants management

Each year we will rotate the internal control elements that we examine across entities. Over the next five years, we will report results at a detailed level and include thematic insights in relevant reports to parliament.

Our three-year audit plan

In this section, we outline the financial audits, performance audits and the other assurance activities that we plan to carry out over the next three financial years.

We provide a three-year plan to give our clients as much advance notice as possible of the areas we plan to examine.

A high-level summary of these audits is provided below and an overview of each of the resultant reports to parliament is included in the appendix. We invite the public and all our stakeholders to contribute to our work by making a submission at www.qao.qld.gov.au/contact-us.

Our planned audits by parliamentary committee and tabling year

Tabling in 2021–22	Tabling in 2022–23	Tabling in 2023–24
Community Support and Services Committee		
<ul style="list-style-type: none"> Delivering social housing and housing services 		<ul style="list-style-type: none"> Diverting young offenders from crime
Economics and Governance Committee		
<ul style="list-style-type: none"> Appointing and renewing government boards* Opportunities for cost efficiency in government administrative spending¹ * COVID-19 economic stimulus spending: early impact Establishing the Queensland Future Fund State entities 2021 State finances 2021 Status of Auditor-General recommendations 2021 	<ul style="list-style-type: none"> Managing workforce agility State government financial forecasts and performance measures State entities 2022 State finances 2022 Status of Auditor-General recommendations 2022 	<ul style="list-style-type: none"> State entities 2023 State finances 2023 Status of Auditor-General recommendations 2023
Education, Employment and Training Committee		
<ul style="list-style-type: none"> Education 2021 Enabling digital learning⁴ 	<ul style="list-style-type: none"> Education 2022 Effectiveness of cyber safety in state schools 	<ul style="list-style-type: none"> Education 2023 Managing the supply of specialist teachers

Tabling in 2021–22	Tabling in 2022–23	Tabling in 2023–24
Health and Environment Committee		
<ul style="list-style-type: none"> Improving access to specialist outpatient services² * Measuring emergency department patient wait time³ * Health 2021 	<ul style="list-style-type: none"> Delivering ambulance services Effective delivery of mental health services Improving health outcomes for Indigenous peoples Managing Queensland's world heritage sites Health 2022 	<ul style="list-style-type: none"> Managing invasive species Preventing childhood obesity Health 2023
Legal Affairs and Safety Committee		
<ul style="list-style-type: none"> Domestic and family violence initiatives (Report 1)* Keeping people safe from domestic and family violence (Report 2) 	<ul style="list-style-type: none"> Deploying police resources 	<ul style="list-style-type: none"> Managing volunteer services Implementing recommendations from the Queensland Floods Commission of Inquiry
State Development and Regional Industries Committee		
<ul style="list-style-type: none"> Regulating dam safety* Regulating animal welfare services* Contract management for new infrastructure* Improving asset management in local government Water 2021 Major projects 2021 Local government 2021 	<ul style="list-style-type: none"> Effectiveness of Queensland's long-term planning processes Maintaining strong and prosperous regions Planning and delivering higher levels of state infrastructure Water 2022 Major projects 2022 Local government 2022 	<ul style="list-style-type: none"> Effectiveness of local government audit committees Sustainability of local governments Managing risk transfer in infrastructure Managing Queensland's regional water supply Water 2023 Major projects 2023 Local government 2023
Transport and Resources Committee		
<ul style="list-style-type: none"> Managing our transition to renewables* Energy 2021 Transport 2021 	<ul style="list-style-type: none"> Implementation of the Powering Queensland Plan Energy 2022 Transport 2022 	<ul style="list-style-type: none"> Granting mining approvals Energy 2023 Transport 2023

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

¹ Previously titled strategies for delivering efficient services.

² Previously titled managing healthcare pathways.

³ Previously titled emergency department performance reporting (follow up).

⁴ Previously titled educating for the digital future.

Appendix A—Planned reports to parliament for 2021–24

This appendix summarises the reports that we plan to table in parliament between 2021–24.

Reports we will table each year of this plan

Results of our financial audits

Every year, we audit the financial statements, financial sustainability, and risks of Queensland government departments, statutory bodies (including public universities), government owned corporations, and local governments. We target our work on areas with a higher risk of fraud or error in financial statements. We have found that risk increases when there is a higher degree of complexity, or subjectivity (in terms of judgements, assumptions, and estimates), or when there are significant changes or developments.

Our financial audits and reports also respond to risks specific to the public sector, including:

- the probity of matters associated with the stewardship of public sector entities
- the propriety of administrative decisions taken within an audited entity and the associated audit reporting processes
- acts or omissions that have given rise to a waste of public resources
- compliance with relevant acts, regulations, and government policies.

Each year, we assess the quality and effectiveness of internal controls. Our financial audit reports will include our assessments, and areas requiring significant attention by entities.

Over this forward plan, our rotational focus on internal controls will include the design of controls over grants management, significant procurement activity, change management, and information systems. We will include the results in the reports of the entities selected for rotational focus.

We also use data analytics to support our analysis of the performance and sustainability of entities. Where practicable, we have developed dashboards that accompany our reports to parliament. The dashboards are an interactive tool to explore financial and performance data, and to view summarised information by sector, topic, or theme.

We plan to table the following financial statement audit reports in parliament:

State finances



Each year, the Treasurer prepares consolidated state government financial statements. This report analyses the key financial transactions and balances impacting on the Queensland Government's financial performance and position. The report also considers the key developments and challenges that may impact on the state's finances in future financial years.



State entities



Most public sector entities prepare annual financial statements and table these in parliament. Our report summarises the results of audits of Queensland state government entities for each year of this plan, including the 22 government departments. Our 2021 report will analyse the impacts of recent machinery of government changes. We will also follow up audit issues we reported in previous years, including those raised in our report *Awarding of sports grants* (Report 6: 2020–21).

From 2022, we will include the results of our annual assessment of internal controls and the rotational focus on grants management, significant procurement activity, change management, and information systems.

Local government



Queensland's local governments are the first line of connection to communities; providing Queenslanders with a wide range of services such as roads, water and waste, libraries, and parks. Our report summarises the audit results of Queensland's 77 local government entities (councils) and the entities they control.

This report will also include the results of our assessment of councils' financial statement preparation processes. We will also include focus areas on councils' use of discretionary funds, managing conflicts of interest, processing and approving development applications, accounting for damage to assets from natural disasters, and continued impacts of COVID-19.

Health



The entities in Queensland's health sector work together to provide a range of healthcare services to Queenslanders and support the wellbeing of Queensland communities. They are currently also at the frontline of the battle against COVID-19, which brought a wide range of impacts across the sector. Our report summarises our financial audit results of the Department of Health and the 16 hospital and health services.

Education



Entities within Queensland's education sector help individuals transition through all stages of schooling, providing knowledge and skills to prepare them for future education, training, or the workforce. Our report summarises our financial audit results for education sector entities, including the Department of Education; the Department of Employment, Small Business and Training; TAFE Queensland; the eight grammar schools; and the seven public universities. We will focus our controls testing on procurement in the 2021 report.

Energy



In Queensland, corporations that are owned by the state government generate, transmit, and distribute most of the state's electricity needs. They aim to ensure an affordable and reliable energy supply to households and businesses. Our report summarises our financial audit results of the Queensland Government's energy entities, which include electricity generators (CS Energy and Stanwell), electricity transmission operators (Powerlink), electricity distributors (Energex and Ergon) and retailers (Ergon Energy Queensland). We will focus our controls testing on governance, monitoring and culture in the 2021 report.

Transport



The entities in Queensland's transport sector work together to create an integrated transport network, connecting Queensland's people and businesses. Our report summarises our financial audit results of the seven state-owned entities in the sector. These include the Department of Transport and Main Roads, Queensland Rail, Cross River Rail Delivery Authority, and the four port entities. We also plan to examine major developments such as the Smart Ticketing Project and Transport Delivery Contracts.

Water



State and local government owned water entities provide water throughout Queensland, to households, agriculture, mining, electricity generation, tourism, and manufacturing industries. Our report summarises our financial audit results of Seqwater, Sunwater, Queensland Urban Utilities, Unitywater, Gladstone Area Water Board and Mount Isa Water Board. We will focus our controls testing on governance, monitoring and culture in the 2021 report.

Major projects



This report to parliament on major projects will draw together our financial and performance insights and provide the status of major infrastructure projects of the state and local governments. We will also provide data and analysis of the planning, coordination, and delivery of the state's capital program.

Status of Auditor-General recommendations



Entities report to us their progress in implementing recommendations from our performance audit reports. In 2021–22, we will report on the status of recommendations made across the three years 2015–16 to 2017–18. This report will highlight common themes across these reports and provide insights into the progress reported by entities. In subsequent years, we will cover any outstanding recommendations, and any additional recommendations in the next year's reports to parliament. For example, in 2022–23, we will report on the status of recommendations made between 2015–16 to 2018–19.

Reports on performance audits

Our performance audits help parliament to hold public sector entities, including local governments, to account for the use of public resources. We also aim to identify ways to improve government service delivery. Increasingly, this requires us to examine government programs earlier in their life cycles and report to parliament with quicker and more targeted performance reviews. This means that significant components of our work will be carried out in response to events and emerging risks.

Performance audit reports in 2021–22

We plan to table the following performance audit reports in parliament in 2021–22:

Delivering social housing and housing services



The Queensland Government is investing \$1.6 billion in the Social Housing Construction Jobs Program during 2017–2027. This includes a commitment to deliver 2,972 new social housing homes across the state in the first five years. This audit will examine whether social housing programs are effectively and efficiently meeting the needs of vulnerable Queenslanders.

Who we might audit:

- Department of Communities, Housing and Digital Economy.



Appointing and renewing government boards



Government boards play an integral role in setting the strategic direction for an entity, ensuring corporate compliance and management accountability. In many cases, they are responsible for spending taxpayers' money and the custody and control of public assets. This audit will examine the processes entities use to appoint and renew government boards. It will evaluate the current guidelines, and will consider the makeup, diversity, and skill sets of board members.

Who we might audit:

- Department of the Premier and Cabinet
- Queensland Treasury
- Department of Health
- Department of Transport and Main Roads
- Department of Employment, Small Business and Training
- Department of Energy and Public Works
- Department of Regional Development, Manufacturing and Water.

Opportunities for cost efficiency in government administrative spending



Efficient government services are a central part of our vision of *better public services* for Queenslanders. This audit will examine government administrative spending and will highlight patterns and trends in spending that may represent opportunities for savings. This audit may be followed by a wider review of government procurement.

Who we might audit:

- selected public sector entities.

COVID-19 economic stimulus spending: early impact



The Queensland Government has invested more than \$8 billion to respond to the economic, health and societal impacts of COVID-19. This audit will examine the impact and effectiveness of public spending during COVID-19 in maintaining key industries (such as mining, agriculture and tourism) and local economies. The audit may consider whether the funding was targeted to the areas with the most need, and whether spending has reduced or mitigated disruption to the economy.

Who we might audit:

- Department of the Premier and Cabinet
- Queensland Treasury
- selected public sector entities.

Establishing 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. This audit will examine how the Queensland Future Fund is being established.

Who we might audit:

- Queensland Treasury.

Enabling digital learning



This audit will set out information on how the Department of Education is achieving its objectives to securely and reliably connect learners, teachers and staff to the digital resources and online content that they need. The focus will be on two pillars of the department's strategy—enhanced collaboration and digital enablement.

Who we might audit:

- Department of Education.

Measuring emergency department patient wait time



This follow-up audit will assess whether the Department of Health and hospital and health services have effectively implemented the recommendations made in *Emergency department performance reporting* (Report 3: 2014–15) and are effectively managing emergency length of stay (ELOS) and patient off stretcher time (POST) performance.

Who we might audit:

- Department of Health
- selected hospital and health services.

Improving access to specialist outpatient services



Long waiting times and inappropriate referrals to specialist medical appointments can contribute to sub-optimal outcomes for patients. This audit will examine whether the Department of Health has improved access to specialist outpatient services, including the effectiveness of strategies to increase services where needed, improve equity of access, and ensure patients are seen within recommended times.

Who we might audit:

- Department of Health
- selected hospital and health services.

Domestic and family violence initiatives (Report 1)



Since 2015–16, the government has invested \$554.75 million in a suite of domestic and family violence initiatives. This audit will examine the government's progress in funding and implementing domestic and family violence initiatives and assess the effectiveness of its governance of the collective initiatives.

Who we might audit:

- Department of Children, Youth Justice and Multicultural Affairs
- Department of Justice and Attorney-General
- Department of the Premier and Cabinet
- Queensland Corrective Services
- Queensland Police Service.



Keeping people safe from domestic and family violence (Report 2)



Domestic violence is a complex and growing problem that reaches every corner of our society. In our previous audit we looked at the government's initiatives, funding, and governance for family and domestic violence. This audit will follow on from our previous audit and will examine how effectively public sector entities keep people safe from domestic and family violence and how effectively they rehabilitate perpetrators to reduce the re-occurrence of violence.

Who we might audit:

- Department of Justice and Attorney-General
- Queensland Corrective Services
- Queensland Police Service.

Regulating dam safety



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. This audit will provide insights on the dam regulator's framework for ensuring dams are managed safely.

Who we might audit:

- Department of Regional Development, Manufacturing and Water.

Regulating animal welfare services



The Department of Agriculture and Fisheries administers the *Animal Care and Protection Act 2001*. This legislation gives the Department of Agriculture and Fisheries and the Royal Society for the Prevention of Cruelty to Animals (RSPCA) Queensland powers to deliver animal welfare services. This audit will examine the effectiveness of the Department of Agriculture and Fisheries' engagement with RSPCA Queensland, and how well the department manages that engagement.

Who we might audit:

- Department of Agriculture and Fisheries.

Contract management for new infrastructure



Contracting in many public sector entities involves a significant level of expenditure and resources. The Queensland Government expects to spend \$56 billion in infrastructure (such as roads, hospitals, schools, Cross River Rail, and cruise terminals) over the four years to 2024. This audit will examine how effectively public sector entities are managing the contracts for the delivery of major new infrastructure. We will assess contract management frameworks, guidelines and processes, and how effectively entities apply them.

Who we might audit:

- Department of Energy and Public Works
- Department of Education
- Queensland Corrective Services.

Improving asset management in local government



Councils are responsible for maintaining and renewing an asset portfolio of around \$112 billion, which they use to deliver community services. This audit will examine whether councils are effectively managing their infrastructure assets to maximise service potential, while minimising the total cost of owning these assets. The audit may consider whether the state government provides councils with appropriate guidance, advice, and templates to use.

Who we might audit:

- Department of State Development, Infrastructure, Local Government and Planning
- local councils.

Managing our transition to renewables



The Queensland Government is committed to increasing its use of renewable energy and reducing its reliance on fossil fuels. This audit will examine how the state is managing Queensland's planned transition to 50 per cent renewable energy by 2030. It will consider the energy initiatives the state government has implemented and the initiatives it plans to implement in the coming years. It will also consider the risks to achieving the 50 per cent target.

Who we might audit:

- Department of Energy and Public Works.

Performance audit reports in 2022–23

We plan to table the following performance audit reports in parliament in 2022–23:

Managing workforce agility



This audit will examine how different public sector entities managed their workforces during COVID-19. It will consider how agencies rapidly deployed staff to areas with urgent need. It will also consider the state government's overall mobility framework, frontline deployment, employee mobilisation, and internal recruitment to temporarily fill non-frontline roles.

Who we might audit:

- Public Service Commission
- selected public sector entities.

State government financial forecasts and performance measures



Each year, the Queensland Government prepares a state budget identifying estimated revenues and expenses over the next four years. The budget also outlines how the government's fiscal objectives and strategies will support key initiatives and longer-term objectives identified in key documents such as Queensland's Economic Recovery Plan and savings and debt plan. This audit 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.

Who we might audit:

- Queensland Treasury.



Effectiveness of cyber safety in state schools



Cyber safety is important for many reasons, including protecting students from online bullying from their peers and from online predators who target children. This audit will examine whether the Department of Education is effectively supporting schools in their protection of students undertaking online activities.

Who we might audit:

- Department of Education.

Delivering ambulance services



The Queensland Ambulance Service provides critical care to Queenslanders. In 2019–20, over a third of the 1.6 million presentations to emergency departments arrived by ambulance. The effective planning, coordination and timely response of ambulance services and emergency departments is paramount to the wellbeing of patients. This audit will examine how effectively and efficiently Queensland Health is addressing root cause issues impacting on ambulance response times.

Who we might audit:

- Department of Health (including Queensland Ambulance Service)
- selected hospital and health services.

Managing Queensland's world heritage sites



Our world heritage sites are a cornerstone of the tourism industry, with some attracting increasing numbers of visitors. Sustainably managing the tourism and environmental priorities of these sites can present significant challenges for the public sector. This audit will examine how effectively the state's tourism and environmental entities are managing Queensland's world heritage listed sites.

Who we might audit:

- Department of Environment and Science
- Department of Tourism, Innovation and Sport
- Tourism and Events Queensland
- local councils.

Effective delivery of mental health services



Queensland spends over \$930 million annually on state-funded mental health services. Each year, one in five adults experiences a mental disorder. This audit will examine how well Queensland's state-funded mental health services are meeting the care needs of Queenslanders. The audit may consider the transition of patients from hospital care into community-based care, and the effective alignment of mental health services with those delivered through the National Disability Insurance Scheme.

Who we might audit:

- Department of Health
- selected hospital and health services
- Queensland Mental Health Commission.

Improving health outcomes for Indigenous peoples



The Queensland Indigenous population faces considerable disadvantage in health and wellbeing compared to the non-Indigenous population. This audit will examine whether the Department of Health, alongside other entities, is reducing the gap in health outcomes for Queensland Indigenous peoples (including Indigenous children).

Who we might audit:

- Department of Health
- Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships
- selected hospital and health services.

Deploying police resources



Deploying police resources efficiently and effectively means using the most appropriate types and number of resources in the right place at the right time. This audit will examine how efficiently and effectively the Queensland Police Service deploys its resources to maximise public safety.

Who we might audit:

- Queensland Police Service.

Effectiveness of Queensland's long-term planning processes



Long-term planning is critical to the productivity, liveability, and sustainability of Queensland's communities. This audit will examine how effectively the Queensland Government takes long-term perspectives into its planning processes. It may examine the state's strategic prioritisation process, as well as budget and funding processes. It may also consider how government departments coordinate their plans and activities to achieve outcomes over 10 years or longer.

Who we might audit:

- Department of State Development, Infrastructure, Local Government and Planning
- selected public sector entities.

Maintaining strong and prosperous regions



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

Who we might audit:

- Department of Regional Development, Manufacturing and Water
- Department of State Development, Infrastructure, Local Government and Planning
- local councils.



Planning and delivering higher levels of state infrastructure



In 2020–21, the Queensland Government plans to spend \$14.8 billion to drive the state's largest infrastructure program in over a decade. This audit will examine how effectively and efficiently public sector entities plan and deliver key infrastructure projects.

Who we might audit:

- Department of State Development, Infrastructure, Local Government and Planning
- selected public sector entities.

Implementation of the Powering Queensland Plan



The *Powering Queensland Plan* sets out the Queensland Government's strategy to guide the state through the short-term and long-term challenges facing Australia's energy markets. The government is investing \$1.16 billion to ensure Queenslanders can access an affordable and secure supply of energy. This audit will examine whether the state is effectively implementing the *Powering Queensland Plan* to ensure Queenslanders can access an affordable, secure, and clean supply of energy.

Who we might audit:

- Department of Energy and Public Works.

Performance audit reports in 2023–24

We plan to table the following performance audit reports in parliament in 2023–24:

Diverting young offenders from crime



Offending by young people can stem from a range of complex social problems, such as family dysfunction, poor educational outcomes, unemployment, and substance abuse. This audit will examine how effectively public sector entities are delivering youth justice initiatives to help young people better connect with the community and reducing their risk of reoffending.

Who we might audit:

- Department of Children, Youth Justice and Multicultural Affairs
- Queensland Police Service
- Department of Justice and Attorney-General.

Managing the supply of specialist teachers



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

Who we might audit:

- Department of Education.

Managing invasive species



Invasive species, including 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. This audit will examine how effectively state government entities are managing invasive species.

Who we might audit:

- Department of Agriculture and Fisheries
- Department of Environment and Science
- local councils.

Preventing childhood obesity



Childhood obesity can have a range of adverse consequences including social discrimination, poor self-esteem, depression, and childhood type 2 diabetes. This audit will examine whether state government entities are effectively reducing childhood obesity.

Who we might audit:

- Children's Health Queensland Hospital and Health Service
- Department of Education
- Department of Health
- Health and Wellbeing Queensland.

Managing volunteer services



Many public sector entities rely on the dedication of tens of thousands of volunteers. Volunteers connect people and provide critical services. This audit will examine whether relevant public sector entities are effectively managing their volunteer workforce (the State Emergency Service, Rural Fire Service, and the Australian Volunteer Coastguard). The audit may consider issues such as workforce planning, recruitment, training, risk management, and resource allocation.

Who we might audit:

- Queensland Fire and Emergency Services
- local councils
- selected public sector entities.

Implementing recommendations from the Queensland Floods Commission of Inquiry



On 16 March 2012, the Queensland Floods Commission of Inquiry released its final report into the 2010–11 floods that resulted in 35 people losing their lives. The inquiry made 177 recommendations, directed both to state and local governments. The Queensland Government supported all the recommendations. This audit will examine whether Queensland is better able to prevent and prepare for floods following the 2012 inquiry.

Who we might audit:

- Department of Regional Development, Manufacturing and Water
- local councils
- Queensland Fire and Emergency Services.



Effectiveness of local government audit committees



Effective audit committees can catalyse better governance in an entity. They help entities become more efficient, effective, and economical, and promote accountability, integrity and transparency. Following our report *Effectiveness of audit committees in state government entities* (Report 2: 2020–21), this audit will examine the effectiveness of local government (council) audit committees.

Who we might audit:

- local councils.

Sustainability of local governments



This audit will be the fifth in a series of local government sustainability audits that we have undertaken. It will examine the sector's progress in meeting its sustainability challenges. The audit may consider how effectively the sector has acted to address previous Queensland Audit Office findings and recommendations on sustainability.

Who we might audit:

- Department of State Development, Infrastructure, Local Government and Planning
- local councils.

Managing risk transfer in infrastructure



The Queensland Government plans to invest \$56 billion in infrastructure (such as roads, hospitals, schools, Cross River Rail, and cruise terminals) over the four years to 2024. The government will use the private sector to manage and deliver much of this. This audit will examine how effectively public sector entities are transferring risk in new infrastructure projects.

Who we might audit:

- selected public sector entities.

Managing Queensland's regional water supply



Safe, secure, and reliable water supplies are critical for the current and future wellbeing of Queensland's regional communities and for sustaining economic productivity. This audit will examine how effectively and efficiently state and local governments are ensuring communities have access to safe, secure and reliable water.

Who we might audit:

- Department of Regional Development, Manufacturing and Water
- local councils
- selected water entities.

Granting mining approvals



Mining is a critical component of Queensland's economy. The state has diverse reserves of coal, minerals, and petroleum and coal seam gas. The environmental, economic, and social impacts of mining activities can be significant. This audit will examine how effective and efficient state government entities are in granting mining approvals. It will examine whether relevant public sector entities assess mining applications against relevant eligibility criteria and in a timely manner.

Who we might audit:

- Department of Resources
- Department of Environment and Science.

Appendix B—Acquittal of Queensland Audit Office prior published work plans—May 2021

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) ^{1*}	Existing topics (no change in timing)	Implementing recommendations from the Queensland Floods Commission of Inquiry
Enabling digital learning ^{5*}	Effective delivery of mental health services	Managing invasive species
Improving access to specialist outpatient services ^{2*}	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) ¹	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 ⁴	Effectiveness of Queensland's long-term planning processes	Managing volunteer services
Opportunities for cost efficiency in government administrative spending ^{3*}	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.

¹ 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).

² Previously titled managing healthcare pathways.

³ Previously titled strategies for delivering efficient services.

⁴ Previously titled emergency department performance reporting (follow up).

⁵ 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
Audit topics with changed timings	<ul style="list-style-type: none"> Appointing and renewing government boards Contract management for new infrastructure Domestic and family violence initiatives (Report 1) Enabling digital learning Measuring emergency department patient wait time Improving access to specialist outpatient services Managing our transition to renewables Opportunities for cost efficiency in government administrative spending Regulating dam safety 	<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 do not send draft reports to our clients for their comment, or table reports, during a caretaker period or estimates hearings.</p>
	<ul style="list-style-type: none"> COVID-19 economic stimulus spending: early impact 	<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>
New audit topics added	<ul style="list-style-type: none"> Establishing the Queensland Future Fund 	<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>
	<ul style="list-style-type: none"> Regulating animal welfare services 	<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>
Audit topics removed	<ul style="list-style-type: none"> Capital asset management and planning Commonwealth Games legacy Digital government 	<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
Audit topics with changed timings	<ul style="list-style-type: none"> Deploying police resources Improving health outcomes for Indigenous peoples Managing Queensland's world heritage sites 	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.
	<ul style="list-style-type: none"> Planning and delivering higher levels of state infrastructure Effectiveness of Queensland's long-term planning processes 	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.
New audit topics added	<ul style="list-style-type: none"> Implementation of the Powering Queensland Plan 	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.
	<ul style="list-style-type: none"> Managing workforce agility 	<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"> State government financial forecasts and performance measures 	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.
	<ul style="list-style-type: none"> Effectiveness of cyber safety in state schools 	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.
	<ul style="list-style-type: none"> Delivering ambulance services 	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.

Reasons for changes to previously planned 2022–23 audits

Category	Audit	Explanation
Audit topics removed	<ul style="list-style-type: none"> Managing conflicts of interest in local government School program for students with disability Fostering innovation through Advance Queensland Integrated care approach to chronic disease Managing demand across the criminal justice system Combatting the use of illicit drugs 	<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"> planning and delivering higher levels of state infrastructure managing risk transfer in infrastructure effectiveness of Queensland's long-term planning processes managing workforce agility implementation of the Powering Queensland Plan effectiveness of cyber safety in state schools. <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"> Transport service contracts 	<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"> Effectiveness of local government audit committees Diverting young offenders from crime Managing the supply of specialist teachers Preventing childhood obesity Managing invasive species Implementing recommendations from the Queensland Floods Commission of Inquiry Granting mining approvals 	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	Managing Queensland's regional water supply	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.
	Managing volunteer services	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).
	Sustainability of local governments	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.
	Managing risk transfer in infrastructure	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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