



FORWARD WORK PLAN

MAY 2022

Queensland Audit Office

**Forward work plan
2022–25**

Appendix B – Acquittal of our prior published plan – May 2022

This document reflects the changes between the Queensland Audit Office's (QAO) *Forward work plan 2021–24*, published in May 2021, and our *Forward work plan 2022–25*, published in May 2022. We have outlined the changes to the timing of some audits, the new audits we have added to our plan, and the audits we have presently removed from our plan but remain on our topic register and longer list of potential future audits.

Changes between the published *Forward work plan 2021–24* and *Forward work plan 2022–25*

2022–23 Audits	2023–24 Audits	2024–25 Audits
Existing topics (no change)	Existing topics (no change)	Existing topics (with timing change)
Managing workforce agility	Diverting young offenders from crime	Effective delivery of mental health services
Health outcomes for First Nations peoples*	Managing the supply of teachers*	Managing risk transfer in infrastructure projects*
Managing ecotourism in Queensland*	Preventing childhood obesity	Sustainability of local governments
Deploying police resources	Managing volunteer services	New topics (not previously on plan)
Planning for Queensland's long-term infrastructure investment*	Effectiveness of local government audit committees	Maturity of data governance frameworks
	Managing Queensland's regional water supply	Preparing for the Brisbane Olympics
Existing topics (with timing change)	Existing topics (with timing change)	Providing digital education
Keeping people safe from domestic and family violence	Financial forecasting by the state government*	Managing waste
Managing invasive species	Effectiveness of cyber safety in state schools	Minimising potentially preventable hospitalisations
Improving asset management in local government		Preventing prisoners from reoffending
New topics (not previously on plan)	New topics (not previously on plan)	Disability access to transport
Responding to and recovering from cyber attacks	Responsible gambling	
Follow-up of Conserving threatened species		

Notes: * We have updated the titles of these topics to better communicate their audit objectives, refer to [Appendix C](#): Changes to the titles.



The following tables provide further background around the changed timing of proposed audits, the inclusion of new audits in our *Forward work plan 2022–25*, and the removal of audits from our prior published *Forward work plan 2021–24* (published May 2021). The audits that have been removed from the plan will remain on the topic register, meaning they will be reassessed during the annual planning process.

Audit topics with timing change		
Audit(s) topic	What's changed	Explanation
• Keeping people safe from domestic and family violence	Deferred from 2021–22 to 2022–23	We have combined 2 audits on domestic violence identified in our <i>Forward work plan 2021–24</i> to avoid duplication, reduce impact on entities, and deliver a more complete and concise report to parliament. This audit is now in progress and is due to be tabled in 2022–23.
• Managing invasive species	Brought forward from 2023–24 to 2022–23	COVID-19 has impacted some public sector entities' capacity to participate in audits due to public demands on their services. Due to this impact, we have revised the timing of our audits for the health and education sectors across the program to ensure we minimise demands on these entities and their staff in 2022–23. We have therefore brought forward the managing invasive species audit, as it is not highly impacted by COVID-19.
• Improving asset management in local government	Deferred from 2021–22 to 2022–23	We delayed the commencement of this audit due to COVID-19 impacts within the sector in 2021–22. This audit is now in progress and is due to be tabled in 2022–23.
• Financial forecasting by the state government	Deferred from 2022–23 to 2023–24	Due to certain topics being impacted by COVID-19, we have reassessed the timing of some audits. As a result, we have rescheduled this audit for 2023–24. The objective of this audit has not changed.
• Effectiveness of cyber safety in state schools	Deferred from 2022–23 to 2023–24	We have reassessed the timing of this audit due to the impact of COVID-19 on frontline entities, including the Department of Education and state schools. As such, we have rescheduled this audit for 2023–24. While the timing of this audit has shifted, it continues to be a priority and, as such, remains on our plan.
• Effective delivery of mental health services	Deferred from 2022–23 to 2024–25	Parliament has established a Mental Health Select Committee inquiry into opportunities to improve mental health outcomes for Queenslanders. As such, we have rescheduled this audit to 2024–25 to allow for consideration of findings and recommendations from the inquiry.
• Managing risk transfer in infrastructure projects	Deferred from 2022–23 to 2024–25	As part of our annual planning process, we reassessed our 3-year work plan to ensure our audit work focuses on emerging priorities to the public sector. We have realigned some of the scheduled audits. Managing risk transfer in infrastructure projects remains a focus but will now be conducted in 2024–25.
• Sustainability of local governments	Deferred from 2023–24 to 2024–25	This audit is intended to be the capstone report in our series of reports on sustainability in local government. We have rescheduled this audit for 2024–25 to enable time to act on the results of the asset management in local government audit, and the broader sustainability reform currently underway in the sector.



New audit topics not previously on plan

Audit(s) topic	Explanation
<ul style="list-style-type: none"> Responding to and recovering from cyber attacks 	<p>With the frequency and sophistication of cyber attacks increasing, the public sector needs to be prepared to respond and recover from these types of attacks. In 2020–21, the Australian Cyber Security Centre reported a 13 per cent increase in cyber crime and an estimated self-reported loss of \$33 billion. Of the cyber security incidents, one-third of the affected entities are associated with Australia’s critical infrastructure. This audit will provide insights and lessons learned on entities’ preparedness to respond and recover from cyber attacks.</p>
<ul style="list-style-type: none"> Follow-up of Conserving threatened species 	<p>This follow-up audit will assess whether the Department of Environment and Science has effectively implemented the recommendations made in the <i>Conserving threatened species</i> (Report 7: 2018–19) report. We will also assess whether the actions taken have addressed the underlying issues that led to our recommendations in that report.</p>
<ul style="list-style-type: none"> Responsible gambling 	<p>Gambling problems can have severe personal consequences, including financial hardship, emotional difficulties, social impacts, employment difficulties and legal problems. In Queensland, gambling expenditure increased by 27 per cent to \$3.8 billion in 2019–20. The <i>Gambling harm minimisation plan for Queensland 2021–25</i> aims to address and minimise gambling-related harm and its impact on the wider community. This audit will assess how effective the state’s strategies are in reducing the risk of harm to the community from gambling.</p>
<ul style="list-style-type: none"> Maturity of data governance frameworks 	<p>There is increasing public scrutiny over data collection and data breaches. The public sector also continues to expand its analytical and digital capabilities, including collecting data points through new avenues such as the TransLink application. The government uses data to inform its future direction. A low level of maturity in data governance could have serious economic and social policy impacts. It could also increase risk to individual members of the public who may experience identity theft or misuse of their data. This audit will assess the maturity of data governance frameworks to understand the data the entities have, how it is being managed, and how entities are managing data breaches.</p>
<ul style="list-style-type: none"> Preparing for the Brisbane Olympics 	<p>In July 2021, the International Olympic Committee announced Brisbane as the host city for the 2032 Olympic and Paralympic Games. It is likely that we will undertake a series of audits that examine the planning, delivery, and benefits of the Games in the coming years. This will include the governance arrangements, funding, and project management, as well as the legacy benefits the Games are expected to bring to Brisbane and Queensland.</p>
<ul style="list-style-type: none"> Providing digital education 	<p>COVID-19 has highlighted the crucial need to provide schools with digital technology and teachers with digital skills. In July 2021, we presented key facts about the Department of Education’s technology infrastructure in connecting learners, teachers and staff to the digital resources and online content they need. In this follow-on audit, we intend to present key facts about the use of emerging educational technology in schools, and teacher capacity and capability.</p>
<ul style="list-style-type: none"> Managing waste 	<p>Of the 77 local governments (councils), 74 operate landfill sites and recycling centres throughout the state. The government has implemented Queensland’s <i>Waste Management and Resource Recovery Strategy</i> with an aim to have a 25 per cent reduction in household waste, 90 per cent of waste recovered (not going to landfills), and 75 per cent recycling rates across all waste types by 2050. This audit will assess the effectiveness of state government strategies. This will include their effectiveness in assisting councils to manage waste to achieve the 2050 waste targets.</p>
<ul style="list-style-type: none"> Minimising potentially preventable hospitalisations 	<p>Queensland’s hospitals are under increased pressure, with high occupancy rates often cited as causing an increase in emergency department wait times and patient off stretcher times. To help reduce the rate of potentially preventable hospitalisations, Queensland Health is developing preventative strategies as part of its <i>My health, Queensland’s future: Advancing health 2026</i> strategy. This audit will assess how effectively Queensland Health minimises potentially preventable hospitalisations.</p>



New audit topics not previously on plan

Audit(s) topic	Explanation
<ul style="list-style-type: none"> Preventing prisoners from reoffending 	<p>In 2018–19, Queensland Corrective Services reported that 45 per cent of adults released from prison returned to prison or a correctional facility within 2 years. It estimates that it costs approximately \$69,000 annually to keep an adult in prison and \$617 million to maintain and operate Queensland’s prisons. As such, reducing the risk of reoffending by rehabilitating offenders and reintegrating them back into the community is vital. This audit will examine how effectively relevant public sector entities are managing the reintegration and rehabilitation of prisoners.</p>
<ul style="list-style-type: none"> Disability access to transport 	<p>Access to public transport makes it possible for people with a disability to participate in all aspects of community life. In Australia, almost one in 5 people is reported as living with some form of a disability. People with a disability experience significant disadvantages due to public transport inaccessibility. This audit will assess whether access to public transport has improved for people with a disability.</p>

Audit topics removed

Audit(s) topic	Explanation
<ul style="list-style-type: none"> Delivering ambulance services 	<p>We examined Queensland’s ambulance service and the underpinning root cause as part of our annual health financial audit. We reported the results to parliament on 16 December 2021 in our report <i>Health 2021</i> (Report 12: 2021–22). Further updates will be provided in the Health 2022 report and we will consider the impact of the <i>Care4Qld</i> strategy announced in May 2021 and roster practices as part of the financial statement audit.</p>
<ul style="list-style-type: none"> Planning and delivering higher level of state infrastructure 	<p>In our <i>Forward work plan 2021–24</i> we identified 2 infrastructure audits for 2022–23:</p> <ul style="list-style-type: none"> Effectiveness of Queensland’s long-term planning processes Planning and delivering higher levels of state infrastructure. <p>To avoid any confusion and duplication between audits, we removed this audit and renamed <i>Effectiveness of Queensland’s long-term planning processes</i> as <i>Planning for Queensland’s long-term infrastructure</i>. This renamed audit will include some elements that would have been covered by the removed audit. We also have an annual major projects report that will cover off on planning and delivering higher levels of state infrastructure.</p>
<ul style="list-style-type: none"> Implementation of the Powering Queensland Plan 	<p>We examined the implementation of the <i>Powering Queensland Plan</i> as part of our <i>Managing Queensland’s transition to renewable energy</i> (Report 5: 2021–22) report. We tabled the report in parliament on 25 November 2021.</p>
<ul style="list-style-type: none"> Granting mining approvals 	<p>As part of the annual planning process, we considered monitoring performed by Department of State Development, Infrastructure, Local Government and Planning on co-ordinated mining projects. In most cases, the Environmental Impact Statements required for large resource projects are reviewed and approved by the Australian Government. Therefore, we have removed the audit on granting mining approvals given the complexity of cross jurisdictional audits.</p>
<ul style="list-style-type: none"> Maintaining prosperous regions 	<p>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. We intend to examine Queensland’s regions as part of a new annual report.</p>
<ul style="list-style-type: none"> Implementing recommendations from the Queensland Floods Commission of Inquiry 	<p>As part of our annual planning process, we consider the work performed by other entities to ensure our work adds value and does not duplicate existing reviews underway. The Office of the Inspector-General of Emergency Management has commenced a review to assess the effectiveness of the preparation and response activities to the South East Queensland rainfall and flooding event between February and March 2022. Additionally, Brisbane City Council has engaged an independent review into the 2022 floods, which includes assessing the extent to which the council implemented recommendations from the Queensland Floods Commission of Inquiry. As such, we have removed this proposed audit from our plan. It will remain on our topic register, and we will reassess its value and priority as part of our annual planning process.</p>





qao.qld.gov.au/reports-resources/reports-parliament
qao.qld.gov.au/contact-us

T: (07) 3149 6000
E: qao@qao.qld.gov.au
W: www.qao.qld.gov.au
53 Albert Street, Brisbane Qld 4000
PO Box 15396, City East Qld 4002